Christ our Creditor

A. L. Rigby

Christ Our Creditor

("How Much Owest Thou")

OR

The Tithe Terumoth

Its Philosophy, History, and Perpetuity

BY

N. L. RIGBY, A. M.

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To the Hope of the Kingdom:

Our Young People,

Of Every Society of Christian Endeavor, Union, League and Legion, with all others,

Of Every Phase of Christian Faith

Who desire to be
"Good Stewards of the Manifold Grace of God,"
This Hand-book of Christian Stewardship is sincerely dedicated by

The Author.

INVOCATION.

"O Lord, who hast graciously allowed us a recompense for our labors, make me a faithful steward of that part of Thy revenue committed to my charge, that I may give Thy servants their portion of meat in due season, and that I may not feed myself or family with that which belongs to Thee." *Sacra Privata.*

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PREFACE.

This monograph is the result of a deep conviction, that God has not left His people, *necessarily*, in such ignorance of their financial obligation to Him, as now prevails; that He has, presumably, made known His will as clearly upon this duty as upon every other; that He has not intended to tantalize His creatures by giving us a sense of moral obligation, but revealing no measure for it. Under this conviction we have gone to the original sources of knowledge, and have found the Tithe to be a moral law—the answer to man's moral sense—the *minimum* measure of every man's indebtedness to God. It is the "Tenth called Terumoth,"* "The First Tithe,"† "The Tenth, holy unto the Lord,"‡ which terms, applied to the Tithe, are evidently one in their aim to emphasize its special dignity and preeminence above Levitical tithes. This is our use of the term "Terumoth," that is, to designate and segregate a

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*"This tenth called Terumoth," Smith's Bible Dic. Art. Tithe.

†"This was called *The First Tithe*," Kitto Ency. p. 870.

‡"It is holy unto the Lord." Lev. 27: 30.

tenth of every man's income as preeminently GOD'S TENTH, supremely sacred to His service, and symbolical of His inherent and real right to all. It is a duty which declares the doctrine that God is owner of heaven and earth—a duty because it is a debt—a precept which suggests the principle of other offerings, on the same basis as God shall prosper us—a practicable precept, to which God has given many precious promises. This much, and more, we endeavor to show in the following pages; and if our method of presenting the subject shall prove as potent in convincing the reader as it has the writer, to God be the praise. And this is our prayer, that the Spirit of Truth may illumine the mind and move the heart to a conscientious study of this question; for an institution to which God has given such prominence in His Word, and such importance in His kingdom surely deserves the candid and careful consideration of every Christian man and woman.

N. L. RIGBY,

Los Angeles, Cal.

THE OLD TITHE AND THE NEW DOLLAR.
A SYMBOL.

IN THIS SYMBOL the Dollar stands for God's ownership of all.

The Dime is the Divine Decimal of human stewardship.

The Dollar is the *Principal* which God has entrusted to every steward.

Ten Cents on the Dollar is the *Interest* which He requires of us all.

This puts the old Tithe into modern money and speech thus:

Abraham, as a type of believers, gave Ten Cents on the Dollar to Melchizedek, as a type of Christ. Gen. 14: 20.

Jesus Christ, who is greater than Melchizedek, should receive at least Ten Cents on the Dollar from every believer. Heb., Ch. 7.

Jacob vowed Ten Cents on the Dollar to Jehovah of all He should give him. Gen. 28: 22.

Jesus commends this Divine Decimal in its most scrupulous observance. Matt. 23: 23.

Whoever withholds Ten Cents on the Dollar robs God and forfeits His favor. Mal. 3: 8.

But he who pays it with a willing heart, has God's promise of special prosperity. Mal. 3: 10, 11.

INTRODUCTORY.

Every institution has some foundation thought, either simple or complex, upon which it rests and for which it exists. In every moral institution, or law, that thought is fundamental in man's moral nature, and corresponds to some relation between man and his Maker, or between man and his fellow men. There is some obligation, or duty, a sense of which God has given to every soul, and for the expression of which there needs to be a Divinely revealed rule of action. The law is not needed to create the duty, but to define it. The obligation felt in the soul because it is God-given, determines the duty, but we must be taught *how* to respond to the existing obligation. Every moral law is therefore a moral necessity, and not an arbitrary act of Divine legislation. In other words, the law was made for man, through which to express the spirit of the law within him; and while man was not made for the law, he was made with the law in view, and made under a law which comprehends the Divine plan. For these reasons the law was given at once to the race, and every sin of the first family from the fall of the first

pair to the murder by the firstborn, was the transgression of some moral precept already made known. "For sin is the transgression of the law," 1 John 3:4, and "where no law is, there is no transgression." Rom. 4:15. Since therefore sin existed from the first, it follows that every sinner, from Adam to Moses, was the transgressor of a law which existed before he sinned.

But the law, written at first on the tables of memory, was soon obliterated by sin, wherefore the law was rewritten on tables of stone, that man though sinful might not be left without a definite and enduring standard of duty. And this measure of moral obligation, thus given and reaffirmed, may ever and anon need to be republished, but may never be revoked or revised; for "the Law of the Lord is perfect," Ps. 19:7, and nothing can be added to it or taken from it without destroying its perfection. It is necessarily, as immutable as Deity, enduring as the ages, and universal as humanity. And if the Tithe, to which these thoughts are but a prelude, be such a measure of man's indebtedness to his Maker and Benefactor, it can be no less than a moral institution, resting upon moral grounds, to be observed from moral motives, and adapted to the moral ends for which it was created,—an institution of the ages,

which has not been abrogated, and cannot be without destroying its moral groundwork. Is the Tithe such a symbol of human stewardship? or is it but the burdensome rite of a ritual law, which began and ended with the Mosaic economy? This is an issue of great moment in the question before us. It is the pivotal point upon which turns the perpetuity of this institution. To which then does the Tithe belong, to the moral or ritual realm? Our appeal shall be to the following facts of human history and Divine revelation.

"Our feeling of moral obligation is a peculiar and instinctive impulse, arising at once by the principles of our constitution, as soon as the relations are perceived in which we stand to the beings, created and uncreated, with whom we are connected." *Wayland's Moral Science.*

"How these relations are made known, whether by reason or revelation, makes no alteration in the case; because our duties arise out of the relations themselves, not out of the manner in which we are informed of them."

Butler's Analogy.

I.

MORAL GROUNDS OF THE TITHE.

In support of the thought that the Tithe has its moral grounds in the moral nature of man, where deep down in every soul God has imbedded a living sense of indebtedness to Himself, upon which to rest this law, we have this fact: *That man has ever, and everywhere, felt a sense of obligation to some superior being or deity.* Among the earliest annals of human experience we find this recognized; the orators of the ages have voiced it; the poets of all lands have breathed it in song; even art has given it expression, and in some measure we all feel it. For while sin has deadened this moral sense in man, as it has deadened every faculty of his being, it is still there, a sense of the soul as clearly as the five senses are of the body; and upon learning his relation to a Superior Being man can no more fail to realize this in his conscience, then he can fail to know his sense of sight or hearing, within his inner consciousness. And so universal and constant is this sense in its action that man has been named a "religious being," and philosophers, looking only

upon the outward act of homage, have called him a "religious animal," but when we consider that every offering of man to his Deity is the expression of an inborn moral sense, we may still more truly style man a "religious intelligence." It is the human recognition of what Deity intended, and places man as far above the brute as reason is above instinct. It is the moral consciousness of man's indebtedness to his Maker, which every man feels in proportion to his moral intelligence. For although sin has transformed this moral monitor in man into an "unjust steward," ready to compromise with selfishness for less than the debt, it still cries in the soul of humanity: "How much owest thou unto my lord?" There is no land where its voice has not been heard, in all the ages, and through all the nations, above the voices of all religions. Every pious heathen has heard it, as well as every pious Jew; but to the Christian it comes as the voice of God Himself, because he has received new light from the Divine Word, and new life from the Divine Spirit. It was in answer to its cry that Cain and Abel laid their offerings at the feet of Deity. "What shall I render unto the Lord for all His benefits toward me?" is the echo of its cry in the soul of the Psalmist. It is the motive spring which impels the millions of sin-cursed heathen to bear their offerings to the

shrines of idolatry. It is the force of "law written in their hearts," of which Paul speaks in the Second of Romans; and the same principle, reinforced by the power of Divine truth, that has ever led, and still leads, both Jews and Christians to feel their indebtedness to their common Father. But a moral sense of obligation implies *a moral rule of action* for its guidance and expression; for God never puts a question into the soul without giving a definite answer; He never lays a foundation without building thereon. "Nothing in the universe of God, animate or inanimate, is left without the government of appropriate law, unless that be the noblest creature of God—the human spirit. To suppose, therefore, that the human soul is thus left unguided by a revealed rule of conduct, is to suppose that God cares for the less and not the greater; to suppose that He would constitute the moral powers of the soul so that a law was necessary for their guidance, and then reveal none;"[1] to suppose in short, that God is not consistent with Himself: for having so constituted men morally as to require appropriate law for the regulation of their moral behavior He is thereby pledged to give the law. Nor are the grounds less logical which require the pledge to be fulfilled, and the

[1] Philosophy of the Plan of Salvation, Walker, page 78.

law given to the race at its birth—not twenty-five hundred years after. Do we find such a law as man's innate sense of indebtedness demands? a law demanding a definite portion of every man's income, or has the Creator left His creature to express this sense of his soul in his own way, and according to his own measure? We believe the Tithe is God's answer to the first cry of the infant race for the Father's expression of human obligation—that it is a moral institution let down from heaven upon the foundation, which the Maker and Builder had Himself laid for it in human nature. The mere mental recognition of our relation to God, and the moral consciousness of obligation to Him, which springs from it, cannot teach us *how* this duty is to be discharged. Not even Adam in his pristine innocence could have known this unless God revealed it to him. Nor has any man ever become so intimate with his Maker as to know His mind without an expression of it. Is the Tithe such an expression of the Divine mind? The fact that God has endowed man with mental powers to perceive his relations to Him, and with moral powers to feel the obligations arising therefrom, must require, *a priori*, a definite expression of the will of God. If the Tithe be such an expression, have the Scriptures so revealed it? Has the race so regarded it?

II.

MORAL LAW OF THE TITHE.

It is a fact that man has, from the beginning responded to this innate sense of indebtedness to Deity by the payment of a tenth, and responded to it as a Divine requirement.

This is the record, as we shall see, of secular as well as sacred history ages prior to the days of Moses. This then must be God's answer to man's moral sense of obligation, given probably to the *first* man, and by him to his sons, and so to the race. It is quite clear that Cain and Abel knew this law, for each evidently responded to it by a *tenth* of his increase, at the end of a *specified* time, and according to his *respective* occupation. The offering of Cain, as a "tiller of the ground," was from the fruits of the soil, and the offering of Abel, as a "keeper of sheep," was from the firstlings of his flock. And this, you will see, agrees exactly with the Tithe-law as afterwards published. As if the Lord had said to Cain, as He said to Moses: "All the Tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's, it is holy

unto the Lord"—and to Abel: "The Tithe of the herd or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord."[1] But God expected from these brothers an offering also that confessed sin as well as indebtedness, that spoke of atonement as well as ownership. And while each acknowledged his obligation to God by the offering of a tenth of what He had given them, Cain spurned the need of a sin-offering; and so God had not respect to him, or to his *offering*.[2] But better things are said of this man's truly pious brother Abel, who brought not only an offering of increase but an offering for sin also—not merely from the "firstlings of his flock," but from the "firstlings of the flock, and the fat thereof," as always required in burnt offerings. And so we read: "By faith Abel offered unto God a more excellent *sacrifice* than Cain, by which he obtained witness that he was righteous, God testifying of his *gifts*."[3] Trusting in the Lamb slain from the foundation of the world, he complied with the law in both of its claims, bringing at once the Tithe-answer to his inborn sense of in-

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[1] Lev. 27:30. [2] Note the singular.

[3] Heb. 11:5. Mark the plural here, and the singular above "The ground of distinction seems to have been that Abel's sacrifice recognized the principle of human guilt and its expiation (Heb. 9:22) which, in Cain's Thank-offering, was overlooked and disregarded." *Conant's Genesis.*

debtedness to God, and the sin-offering for his sin-born need of salvation. But alas for Cain! he was a proud, self-righteous formalist, willing enough to give God an offering, but not a sacrifice, to give God his increase but not his heart, to acknowledge God's ownership, but not his sins against God. And this difference between these sons of Adam is a difference which runs between his sons all through history. There are many nations who have, like Abel, offered both tithes and sacrifices, while there are nations which have, like Cain, paid the tithe, but rejected the sacrifice. But we do not find in all antiquity a nation devoted to any deity, and withholding the tenth. Such an anomaly of history has been reserved for Christian nations "in the last days," when men shall be lovers of their own selves and covetous (2 Tim. 3:1, 2), "but from the beginning it was not so."

In further support of this early revelation of the Tithe-law, we may therefore offer the universal observance of the Tithe by the nations of antiquity. For who were these nations but the dispersed children of one family, to whom we believe God revealed this moral law? And whence came this common custom if not from this common source? Was it an accident, or a conclusion of reason, by which men of every nationality and phase of faith, came to

recognize the Tithe as a universal debt—hence a universal duty,—or was it the standard of human obligation which God had given to the race in the Garden of Eden? It must be the latter, for: "such a custom," says such a scholar as Dr. Kennicott, "must be derived from some revelation, and this revelation must be antecedent to the dispersion at Babel." This then is believed to be its logical and historical order. From Adam it was handed down to Noah and his family; and from the dispersion it was carried to the ends of the earth. Ham and Japheth took it with them to other lands, and when their children had forgotten God they failed not to pay tithes to other deities. As the children of Ham pushed their way into the wilds of Africa and Eastern Arabia, dealing in ivory, balms, and spices, they gave a tenth of their profits to the dumb deities of their own creation. And as the descendants of Japheth settled the vast region of Western Asia, and spread away into Middle and Northwestern Europe, they built their temples and shrines to false gods, by their tithes upon commerce, industry, and art. And just as "Camillus vowed the tenth of the spoils of war to Apollo," so did these tribes pay tithes to false gods, from the spoils of war with each other. The bloodthirsty Scythian paid his

tithe-tribute of booty and pillage to Thor and Odin, his hero-deities of the far-off North. And so it was with the ancient inhabitants of Greece and Italy; they laid their tithes, from the profits of peace and war, upon the altars of idolatry. The ancient Briton also, in his distant Isle, left his tithe of increase or of confiscation at the shrine of his Druidical deity; while Hindoos, Chinese, and in fact all nations, peoples, and tribes of earth, have dedicated their tenths to whatever gods they were wont to worship.[1] Indeed, says the learned Montacutius: "Instances are mentioned in history of some nations which did not offer sacrifices; but, in the annals of all time, none are found which did not pay tithes." And such we are told, was the pious devotion of heathen nations to this observance, that it was to them the greatest sacrilege and sin to touch any portion of one's increase until the tenth had been offered to the gods. So deeply indeed had this duty been Divinely impressed upon the infant mind of humanity, that while sin had driven God from the heart, it had not driven this law from the memory of men.

But the first-born son of the new race was the father of a family of Monotheists, which ultimately constituted the Chaldean, the Persian,

[1]See Smith's Bib. Dic. [Art. Tithe] for many citations.

the Assyrian, the Mohammedan, and the Jewish nations. And here again, we have abundant evidence that the tithe was observed by sincere worshipers of the one God in recognition of their indebtedness to Him. Certain it is, that the Monotheistic sons of Shem were not a whit less loyal to this law than the heathen progeny of Ham and Japheth. But most truly may this be said of God's chosen nation, of which we desire more especially to speak in this connection. As that branch of the Shemitish family, which issued to Israel, pressed its way southward through Syria to Palestine (the land of the shepherds) it is quite clear that the faithful of them failed not to render to God, who gave them prosperity, the tenth of the increase from the firstlings of their flocks. For while the record of Scripture is scant concerning the Tithe in the primitive times, it is yet ample considering its nature, and its ampler history of this duty in later days. There is certainly no external duty, save the Sabbath, of which more is said in the Bible. From the law of Moses to the Prophecy of Malachi, the Tithe Terumoth is the subject of history, legal regulation, and prophecy; the occasion of reproof, exhortation, and discipline; the condition of many promises, and the ground of Divine favor. Previous to the law its history is *representative,*

like that of the Sabbath and other institutions. We have just two remarkable instances, in the history of two remarkable men, which doubtless stand for all others. (1) We have the case of Abram giving a tenth of all the spoils of his victory over the heathen kings to Melchizedek, King of Salem and Priest of the Most High God, who received it, as the Hebrew shows, by virtue of authority invested in him (Gen. 14: 20). (2) We have the case of Jacob, grandson of Abram, to whom God so revealed Himself at Bethel, that he vowed, upon his return in safety, to observe forever this sacred duty, saying: "The Lord shall be my God, and this stone which I have set up shall be God's house; and of all that Thou shalt give me, I will surely give the tenth unto Thee," *i. e.*, the *required* tenth.[1]

Now that these instances are representative, and stand for a custom more or less general, we simply submit the following in evidence, and leave with the reader to elaborate for himself: (1) The fact that these men are themselves representative, presupposes their religious observances to be so. (2) The fact that the offering itself is a tenth in both cases, implies a common custom. (3) The fact that the language in both

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[1]Gen. 28: 22. "A recognition and acknowledgment of God as giver of the whole." *Conant on Genesis.*

instances is that of ordinary occurrence, without hint at novelty, points forcibly to this. (4) That Abram's offering was in reality an offering for the King of Sodom, and all his people, is yet more significant. (5) The fact that all other nations and people practice it, is probably because of their original connection with this people, from whom they took the custom. (6) That these instances are representative we are persuaded from the fact that this was the method of Moses in writing the history of Patriarchal days. On this account we find few references to the Sabbath, to worship, and to sacrifice; but from this surely we are not to infer that the pious of the Patriarchs did not observe these appointments of heaven. Indeed, everything indicates that these instances of Tithe observance are synoptical, and intended to teach that the Tithe was a custom, common with Enoch and Noah as well as with Abram and Jacob, with pious Patriarchs surely not less than pious Pagans.

But a universal custom of this kind suggests a universal sense of human indebtedness, and both imply a universal law. For how otherwise came these nations and people of earth, as one man, to express their indebtedness to their various deities by this one universal symbol of a tenth? We must conclude that God, in some way, and at some time, had to some one,

definitely defined it; and are we not logically driven to this conclusion by every antecedent probability, by every fair interpretation of history, sacred or secular, and by every inference of Scripture? Is it not presumable that the Deity, who endowed man with this sense of duty to bestow upon Him a *portion* of his goods, should reveal to him the definite portion? Is it reasonable that a Merciful Father should put in man a desire to obey Him, and leave him in absolute uncertainty as to when, or whether, he had done so? Is it not very unlikely that He to whom we are debtors, should leave us to assess our own indebtedness? And is it not improbable, in the highest degree, that men of every nation, language, and religion, should come to a common conclusion, as by common consent, without a word from the Father of all, or a ray of light from a common guiding star? Such an occurrence is hardly conceivable. But it is conceivable, and probable, that God communicated this thought to the race through its *federal head* before the fall; and there is certainly no antecedent improbability against this belief. Creation itself implies a revelation—"a revelation which lighted man *at his entrance* into the world, and qualified him from that very moment to use his faculties and his instincts."[1] Nor is

[1] M. Guizot, Meditations on Christianity, page 165.

it difficult to account for the transmission of this knowledge, when we remember that Methuselah was a contemporary of Adam over two hundred years, of Noah six hundred years, and of Shem one hundred years; and that Shem was for many years a contemporary of Abraham, and Abraham of his grandson Jacob.

But the probability that the Tithe was a law from the first, becomes equal to proof in the light of every other law. To suppose that Jehovah asked of man an indefinite offering would be to make this the grand exception to every other requirement of His Word, and reduce His law to a system of unreliable rules. Point, if you please, to another obligation, in all His Word, which He has not limited clearly and explicitly. Tell us of another duty, in which He has left us in any doubt. When, for example, He appointed the Sabbath, did He not definitely demand a *seventh*, rather than a *tenth*, or any other fraction of our time? In the appointment of marrage, did not Jehovah, at the beginning, clearly define the bounds and limits of lawful matrimony, when He said: "And they two shall be one flesh?" And so, indeed we may search the Scriptures without finding a single instance in which He has failed, in any requirement, to make known His will. And when we read that Abram gave a tenth, and Jacob

vowed a tenth, and Moses said: "A tenth is the Lord's," we must believe that the Tithe, not less than the Sabbath and marriage was the law from the first. I tell you, my reader, it is only the beggar, or the spiritual anarchist, who says: "Give what you please." Every law of God, if not of man, determines our exact obligation.

But when we turn to the Scripture record of Abram's gift, or Jacob's vow, does not the evidence amount to certainty, that each responded to a Divine requirement? How otherwise can we account for the following facts: That each is treated as that which was expected, *if it was not?* That both were received as acts of religious homage, if the Scripture be true, which says: "In vain do they worship Me teaching for doctrines the commandments of men."—Mark. 7:7. That to neither is it said: "Who hath required this at your hands?" (Isa. 1:12.) if it was not required; that unless Abram's Tithe was received by Melchizedek, as a Divine right, wherein was he superior to Levi, which Paul says he was? That unless it was required, how could Abram's conduct be right in giving to God the property of others, which he would not touch himself? That if Jacob's vow was not the answer to a Divine requirement, what was it? Why was it so specific? Why was it for life? Why was it connected with the

Divine favor, and why did Jehovah hold him to its strict fulfillment? Does not the narrative all imply that Jacob *ought* surely to give it, as he vowed he "surely" would do? And that he *ought*, not because his grandfather observed it, but because Jehovah of the Old Testament, who is the Christ of the New, required it?

We conclude, then, that God gave man the Tithe-answer to his inborn sense of indebtedness to Him, and that too at the beginning, to the first family, from whom it was communicated, not only to His chosen people, but to the dispersed of all nations. To this conclusion reason and revelation have compelled us, and in substantial harmony with this belief do we find the writings of the ablest scholars, from one of whom we quote the following: "It is reasonable to believe that this custom of paying Tithes, like that of sacrificing, had some Divine direction for it; and that it was derived from Adam to Noah, and from him to his posterity, till at length, at the dispersion of Babel, it spread over all the world."[1] For, "numerous instances of its use are found both in profane and also in Biblical history, prior to, and independently of, the appointment of *Levitical tithes under the Law*."[2] Upon the premise,

[1] D. Collyer, Sacred Interpreter. Vol. 1, page. 162.

[2] Smith's Bible Dic. Art Tithe.

therefore, that an institution, universally observed, by the nations of antiquity, as a Divine requirement, is presumably from God, the Tithe being so observed by all the nations in the earliest ages, is declared to be a Divine institution. It is the evident answer of heaven to man's moral sense of indebtedness to God. And upon this principle we may, therefore, expect to find this moral law more fully revealed in the Law of Moses; for its early revelation and observance may be regarded in the light of later history, as preparatory to its permanent publication in that Code.

"The Mosaic law was not the beginning of Divine legislation; it was a more direct and systematic declaration of moral principles which lie necessarily in man's nature."

Dr. H. J. Ripley.

"It is only agreeable with all we are told of the moral law to suppose that this (the tithe), as every other part of it, came not first into force when it fell from the lips of Moses, but had its previous sanction of the Divine commandment, and its previous claim to man's obedience."[1]

"In the written Law of Moses we find this primeval law incorporated. We should have been surprised if it had been omitted. And from the first book of the Old Testament to the last, covering centuries, God's people have fulfilled this requirement. Even the Levites gave a tenth of the tenth."

Missionary Tract.

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[1] Rev. H. Constable. A. M. in "Gold and Gospel" to whom we are indebted for other thoughts in this and preceding chapter.

III.

MOSAIC LAW OF THE TITHE.

An important factor in this discussion, is the fact that God has recognized and emphasized this ancient expression of indebtedness to Himself by its publication in the law of Moses.

This stamps it with the royal seal of the Great King as a law from the first, and a law forever. This puts it in imperishable form, with the visible impress of Jehovah's signet ring upon it. Its existence *now* becomes the evidence, *ipso jure*, that it existed before. As a *moral* obligation, it has, of necessity, the same expression in all dispensations. It is the expression of what is *eternally* right. Let it then be once affirmed as we find it in the Law, that the tenth of our increase is GOD'S TENTH, and we have an obligation which began with Adam, and ends only with man. And the same holds with all other moral laws. They are but the republished moral obligations which every soul had felt, more or less distinctly, from the first. "Written not on tables of stone, but on fleshly tables of the heart," sin and selfishness were fast

effacing them, and it had become necessary that these laws should now be rewritten upon more enduring tables, with the same right hand of authority and power. Given in Eden, to man in his innocence, as the simple suggestion of what was due from creature to Creator, they needed now to be published from Sinai, to a sinful race, as the measure of its duty to an offended Deity. That the Tithe is one of these twice-written requirements is evident, not only from what has been said, but from the very language of the Law itself, and its manner of statement as follows: "And all the Tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's; it is holy unto the Lord . . . And concerning the Tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord." (Lev. 27:30.) In other words: The Tithe which was the Lord's in the days of your fathers *is still* the Lord's, and the tenth which was holy unto the Lord from the beginning until now, *is* still, and ever shall be holy unto Him. It was therefore no more a new requirement than was the Sabbath, of which we read, in like manner of speech, before the Law: "To-morrow *is* the rest of the holy Sabbath unto the Lord." (Ex. 16:23.) And so in the Decalogue it is simply said:

"REMEMBER the Sabbath day to keep it holy" —that is, remember the day "already known and recognized as a season of sacred rest."[1] In both instances the law is acknowledged as already existing, and needing only a more specific and authoritative statement. And we must concede that neither the Tithe nor the Sabbath were new commandments but old commandments they had known from the first, and new only as now presented.

The tenth, then, is God's portion by no arbitrary edict of the Divine government. It belongs to Him by virtue of His inherent and eternal right, and since the greater includes the less, because all belongs to Him. It is His, however, in some *special* and *sacred* sense not predicated of any other part, or all. The Tithe Terumoth has the exclusive honor of being sanctified to the one office of extending God's kingdom. We owe Him all, but this He claims as a debt now due. It is the complement of other Scriptures which teach that all we have belongs to God, and we are only the stewards in charge. It is God's dime on every dollar of our income. It is the appointed recognition of our indebtedness to Him who says: "All the earth is Mine," Ex. 19: 5. "The silver is Mine and the

[1] Jameson, Fausset, and Brown. Com. on Ex. 20.

gold is Mine," Hag. 2:8. "Every beast of the forest is Mine, and the cattle upon a thousand hills," Ps. 50:10. It is man's interest on God's principal. Man *owes* the dime because God *owns* the dollar. It is therefore a present and constant debt, which every sense of right, of gratitude and of obligation calls upon us to pay. "And all the Tithe of the land is the Lord's; it is holy unto the Lord." Can words be more explicit than these? Have we any more reason to doubt that God claims a tenth of our increase, than that He requires a seventh of our time, when He says: "Six days shalt thou labor and do all thy work; but the seventh is the Sabbath of the Lord thy God." Is not the Tithe of our increase as much a present and perpetual debt to God as the Tithe of our time? And are not the Tithe and the Sabbath intended to teach the same great lesson of God's ownership; the one that He owns all our possessions, the other that He owns all our time? And so long as man shall need these lessons, will he need these tutors. As institutions the Tithe and the Sabbath must, therefore, stand or fall together. They are the two sides of a complete arch which rests upon the one foundation principle of obligation to God; and each is needed to sustain the other, as the Word of God, which is the key-stone, is needed to sustain both.

As to the extent of this debt, it is as broad as the race, whether applied to the Tithe or the Sabbath. The beggar and the millionaire are alike under the same law to observe the former as the latter. The beggar who receives a dollar in charity as surely owes a tenth to God, as the man whose income is a hundred thousand, and as surely owes a seventh of his time in the worship and service of his Great Benefactor; but from the latter the Lord expects such *full* expressions of gratitude, in Free-will Offerings, as to avoid disproportionate giving between the two.

But the very silence of Divine law is often suggestive, for God has taught more by silence than human tongue has ever expressed. It is worthy of notice that nothing is said in this law, at this time, concerning the use of "this Tithe called Terumoth."[1] We are left with the simple, but significant statement: "It is holy unto the Lord," and this leaves it on a plain broad enough for *holy use* in any age, and in any dispensation as the Lord may ordain. It is, then no more Levitical law than Patriarchial or Christian, but comes in turn under the jurisdiction of each—a common law of the Monarchy of Christ. It is, and ever shall be, because it is,

[1] Smith's Bible Dic. Art. Tithe.

and ever was:—"Holy unto the Lord." It is the servant of all dispensations, but holy unto Him in each—a sacred debt for sacred service—a holy thing for holy use in every age. To withhold this tenth is to rob God, and so to violate the *eighth commandment*, while to use it otherwise than He has directed, is sacrilegious and sinful. And so jealous was Jehovah for the sanctity of this Tithe entitled "HOLY," that He sought always and in many ways to impress this thought upon the hearts of His people. In this connection we have two illustrations: (1) The *sacred service* to which He dedicated this Tithe was well adapted, and presumably intended to impress His people with a profound sense of its sacred nature. For, having ordained, by special law, that it be devoted to the maintenance of the Levites, and that they, in turn, devote a tenth out of their tenth for the support of the High Priest, it was henceforth to be regarded as a gift sanctified by the altar. (2) The law enacted some years later, providing for a *second tithe*, of a secular nature, for use of the people on ceremonial occasions, being designed to protect the Tithe Terumoth from selfish and sacrilegious uses, was eminently fitted to impress the heart of every Israelite with a sacred reverence for the tenth which God Himself has called "Holy." "This Tithe (Lev. 27: 30) must there-

fore be carefully distinguished from the *second tithes*, on which the people feasted before the Lord, with the Levites."

There can be no doubt, therefore, as to the sanctity of this Tithe before God, nor yet less as to its moral obligation upon all men. We have found it to be one of those primeval institutes of worship, which Deity undoubtedly communicated to Adam. We have traced its observance from Adam to Moses, and from Moses to Malachi. We have seen how the law stamped it with the seal of Divine recognition, authority, ownership and sanctity,—not as a ritual or ceremonial observance, but a Divinely chosen method of meeting a universal obligation. We do not say, of all obligation, for the payment of a tenth is but the token of God's right to all. It is but the ten cents due on the dollar we owe Him. Beyond this there is a broad field of liberty left for the exercise of Christian benevolence, in the payment of the Free-will Offering, and other obligations. For there are obligations arising from our circumstances and conditions in life,—from our relations to society, to the State, and to the Church, and varying, of course, as these vary. Jesus recognized this distinction when He said: 'Render therefore unto Cæsar the things which

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[1] Dr. Thomas Scott, Comp. Com.

are Cæsar's, and unto God the things that are God's. Matt. 22:21. And was it not for an obligation to the poor that Paul was providing, when he wrote the church at Corinth: "Let every one of you lay by him in store as God has prospered him." Read Acts 11:27–30; Rom. 15:24–28; 1 Cor. 16:1–3, and 2 Cor. 8th and 9th chapters. Let us not think therefore that even the payment of our "holy" Tithe will answer for other obligations. Ah no! it is but the door through which we enter the temple of Christian beneficence, but mind you, my reader, it is *God's* door. As Dr. Ashmore says: "It was only when the regular tithe had been properly paid that a Free-will Offering could have a name at all"; as if God would test the honesty of every soul before its charity. The divine order is "Tithes and Offerings." The Jews had other tithes besides this, and other offerings besides the Free-will Offering, which they had to meet as *ritual* observances and Levitical requirements. But these tithes and offerings, being strictly ceremonial, necessarily ended with the Mosaic economy, and cannot, in any sense be binding upon us. It is, however, quite otherwise with the Tithe Terumoth. As a law which existed before the Law and was not made, but only made more manifest, by Moses, it is still in force as the lawful expression of our

indebtedness to God. As a moral duty it does not, in any sense, derive its obligation from the Mosaic Law. Every moral duty lies in the moral nature of man, and depends not upon its preceptive form for its binding force in any age. That which makes it binding at all, makes it binding at all times, and upon all mankind. Whatever, then, was obligatory before the Law is not less obligatory now. And whether the Law, as a national code, has, or has not, passed away with the Jewish polity, the moral force of its precepts continues unimpaired upon the race. So far, then, from the Tithe being a limited law, it is an institution of the ages, which nothing can abrogate which does not annihilate the moral grounds upon which it rests. It is the "Tithe Terumoth," in distinction from ceremonial tithes—a moral law in distinction from ritual. It comes to us as it came to Adam, the first and only standard of man's financial obligation to God—a significant symbol, and not a meaningless custom—a reasonable requirement, and not an arbitrary demand. Like the Sabbath, it has only such applications of a local nature as are incidental to each dispensation, and not essential, in any sense, to its permanence and unity as an INSTITUTION. The essential thing in the Sabbath institution is a *seventh day sacred to the service of God* in all the ages, whether it be

as a MEMORIAL DAY of His finished work in creation, of Israel's deliverance from the bondage of Egypt, or of Christ's resurrection, and our deliverance from the slavery of sin. So the essential thing in the Tithe Terumoth is *a tenth sacred to the service of God in all ages;* whether to some Patriarchal Priest like Melchizedek, to Levites and Priests under the Law, or to the Great High Priest of heaven and earth. And the great importance God has placed upon this duty may be seen somewhat from the solemn threatenings He has uttered against those who profane it, and the rich rewards He has promised to those who keep it.

DIAGRAM OF THE TITHE AND CEREMONIAL TITHES.

Patriarchal Dispensation.	Legal Dispensation.	Gospel Dispensation.
Tithe Terumoth instituted B. C., 4004. Observed by Abram B. C., 1913. Observed by Jacob B. C., 1760. By all Heathen Nations.	Tithe Terumoth, Republished B. C., 1491. Lev. 27: 30-32. Amended 20 years later protecting its Sanctity B. C., 1471. Num. 18: 21-26.	Tithe Terumoth not abrogated. Its moral grounds recognized. Illustrated 1 Cor. 9: 13-14; Heb. 7: 5. Still in force.
Instituted B. C., 1451.	Ceremonial Tithes. 1st for Sacrificial and Festival purposes. Deut. 12: 5-18. 2nd 1-10 of this tithe every third year for Poor and Levites.	Ended.

Illustrated by the Sabbath and Ceremonial Sabbaths.

Sabbath instituted Gen. 2: 3. Its Patriarchal Observance. A Memorial of God's Rest.	Restated in Mosaic Law. A Memorial of Deliverance from Egyptian Bondage.	Sabbath not abrogated, but the day changed. A Memorial of Christ's Resurrection.
Instituted.	Ceremonial Sabbaths. Sabbaths of Months. Sabbaths of Years. Jubilee Sabbath.	Ended.

"For Christians to apprehend their true relations to money, and the relations of money to the Kingdom of Christ, and its progress in the world, is to find the key to many of the greatest problems now pressing for solution."

Josiah Strong, D. D.

"Let the Christian seek to have this principle, *that we hold our property as subordinate agents for God,* wrought into his mind as an ever present conviction. Let the recollection of his property, and the idea of God as its supreme owner, stand together in his mind in close and constant union."

John Harris, D. D.

It was this conviction, Divinely inspired, that led David to pray: "Who am I, and what is my people, that we should be able to offer so willingly after this sort? For all things come of Thee, and of Thine own have we given Thee." *1 Chron. 29: 14.*

IV.

MORAL TITHE MOTIVES.

To the moral and legal force of this law God has added such motives to observe it as derive their power from considerations of the Divine character, as revealed in them.

To quicken, and incite to action, the sin-deadened moral sensibilities of man, God has condescended to manifest His perfections, in promises of good to those who obey, and in threatenings of evil to those who disobey, this law. Hence every epoch in the history of Israel declares God's estimate of the Tithe Terumoth, and proclaims His purpose to imbed this duty in the heart and conscience of the race. Yes, of the race. For while these revelations of the Divine character were made primarily to the Jews, they were not made through the limited signs or symbols of Judaism, but through a language common to mankind. They are therefore clearly intended to be as universal as humanity, and as far-reaching as the Tithe itself, to which they refer. And that they were suitable to the earlier ages of human history does

not prove them less suitable or less potent for the present; and, whether we place them upon a moral or a monetary basis, they are surely not less neeeded. To many, it is true, they may convey no deeper thought than that of mere rewards and penalties, and appeal, therefore, to no higher principle than self-interest, but these promises, we are persuaded, are only the garb in which God clothes Himself—they are but the habiliments of His attributes, while their moral intent is clearly to present God in such relations to man as may appeal to the highest and noblest sentiments of the soul. "What, then, the law could not do in that it was *weak through the flesh*," the Lord has sought to accomplish by these spiritual and disciplinary agencies.

1. By presenting those motives best fitted to create in man a correct knowledge of his relations to God, *i. e.*, such promises of Divine favor as imply Almighty power and supreme authority, and such punishments as declare that "Justice and judgment are the habitation of His throne."

2. By presenting motives which lead to the spiritual quickening of the moral nature, and are, therefore, an effectual remedy for human disobedience, because they inspire a right and holy disposition toward God and His government. They are such motives as led David to

ask: "What shall I render unto the Lord for all His benefits toward me?" And then led him to answer: "I will take the cup of salvation and call upon the name of the Lord. I will pay my vows unto the Lord now in the presence of all His people." They are, if you please, motives of the New Testament found in the Old.

May we not conclude then that God has designed these motives of His moral government to be the handmaids of His law to help His people, in all ages, perform this duty? This, I think, we shall find verified by two facts, of some significance, in the experience and history of Israel.

1. *It is a fact that the payment of this indebtedness to God by His people, has varied with and according to their spiritual life and condition.* Let us note two instances only: (a) Under the kings, when the piety of the people was far from fervent, this duty, with duty in general, was almost wholly neglected. Dead to Deity, they were, necessarily, dead to every sense of indebtedness to Him. But when their spiritual life was revived under the pungent preaching of the Prophet Hezekiah, and the God of their fathers was again made manifest in the gracious promises of His favor, one of the first duties done was to bring their tithes into His storehouse. Alive unto God, they were

soon alive unto every good work.[1] (b) Again, there was during the captivity another decline in the piety of Israel, with a general neglect of this duty. But no sooner had the hearts of the people been stirred by the burning words of Nehemiah, and their consciences quickened by the Spirit of God, than every penitent Jew responded, with pious zeal, to this obligation. The moment God poured His current of life into the soul, the *arroyo seco*[2] of selfishness became the beautiful and fruitful stream of benevolence that made gladsome the land, Neh. 12:44. And so it was through all the centuries of Jewish history: Degeneracy in the national faith deadened this sense of indebtedness to Deity; while every awakening of that faith restored this sense to life and activity. Hence nothing has indicated the piety of Israel so accurately as the Tithe. It has been the thermometer of her spiritual life in all ages. The Jewish sense of obligation to God has responded as sensitively to the warmth of this life, as the mercury responds to the temperature of the atmosphere. Jacob's vow was the measure of his religious feeling that morning at Bethel, while his failure to fulfil it, for which God afterwards reproved him, just as surely indicated his

[1] Josephus Antiquities 9:12.3. 2 Chron. 31:4-31.
[2] Dry river, Spanish.

coldness. And from the days of Jacob to the present, the pocket of a Jew has been the pulse of his piety. Among the last utterances of the Old Testament is the plaintive cry of the Prophet Malachi, reproving the people for their spiritual coldness, and consequent fraud in tithes and offerings—in offerings of course, as well as tithes; for the heart dead to one duty, is presumably dead to others. And alas, how sadly evident that the Jews themselves realized the connection between piety and this duty! For what was it, but the hope of hypocrisy to be thought pious that led the Pharisees to affect such exactness in keeping this law? It is true, like all hypocrites, they overdid the duty, but they illustrate the principle. What then, the law could not do for Israel, the Spirit and grace of God helped them do. This, at least, was the Divine intention.

2. *Our second fact in the history of Israel is, that God prospered His people, or otherwise dealt with them, as they observed or neglected this duty.* Whenever Israel paid her tithes, the blessings of heaven rested upon her, according to promise, but when she failed in this obligation, she was "cursed with a curse," as God had warned her. The door of prosperity was opened or shut, as Israel obeyed or disobeyed this law. The soil was made fertile or barren, as she gave

or withheld the tenth of its increase. From the windows of heaven were poured out blessings or blight, as she brought, or failed to bring her tithes and offerings into heaven's store-house. With the same measure with which she meted withal was it measured to her again. During every period of her spiritual coldness and consequent neglect of this duty, did the Lord visit her with want and calamity, but when the years of her religious life returned, and with these the religious observances of her tithes and offerings, He again blessed her with prosperity and plenty. Prophet after prophet finds her suffering the reproaches of Jehovah for neglect of this duty. Again and again she hears the reproving cry: "Because of Mine house that is waste, . . . therefore the heaven over you is stayed from dew, and the earth is stayed from her fruit." Hag. 1:9, 10. Because "You have robbed me—in tithes and offerings; ye are cursed with a curse; for ye have robbed me, even this whole nation." Mal. 3:8, 9. On the other hand, whenever God's people have answered His claim, He has faithfully answered their obedience by removing the curse and fulfilling His promise: "that the vine shall give her fruit, and the land her increase." Is it not true then, that these incentives, supported by the Spirit and providence of

God, have ever been the faithful handmaids of His Law to help His people pay their tithe-obligations?

How early, and deeply too, was this principle of Divine government impressed upon man! It was no *after thought* of the Great Ruler, for not only can we trace it through the history of His ancient people, but through the history of ancient heathen nations. Note, if you please, the following expressions of this sentiment from the works of heathen classic authors: (1) 'From the story of Camillus we learn that Rome, fearing the displeasure of the gods, made reparation for her soldiers who had not given the tenth of their spoils from the sacking of Veii.' (2) 'Hesiod tells of a people whom the gods destroyed as wicked and atheistical because they paid not the tithes of their increase.' (3) 'Diodorus Siculus says the Carthaginians paid their tithes to Hercules till they grew rich, when they neglected it. But being reduced to great straits in war they returned to the payment of their tithes as formerly, and because they regarded these calamities as judgments from the gods.' (4) 'Pausanias in his history of Greece says, the Siphnians, who used to pay the yearly tithe of their mines, lost them, by the justice of the gods for omitting the tribute, (5) 'Dionysius of Halicarnassus shows how

the Pelagi in Umbria were punished with a barren year for not paying their tithe; but again vowing the tenth of all their increase to the gods, the judgment was removed.' (6) 'And Cicero, recognizing this belief, says humorously: "Never any man vowed Hercules a tenth in hope of increasing his wit."'

From these testimonies, then, as well as from Scripture, our proposition is proven, namely: that to the moral and legal force of this duty God has added such motives to observe it as derive their power from considerations of the Divine character. Upon a fundamental principle of the Divine government, that the race should be governed through its own choice, He has sought, from the first, to incite man to a right decision concerning this law. And upon a principle of moral philosophy, that men are moved to a true obedience only through and by the affections, He has ever presented such motives as might reasonably be expected to move the heart, for they have been revelations of His own heart towards men. By promises of good He has revealed His mercy, beneficence and grace, that some might be moved to keep this law through the loyal obedience of love; while, by threatenings of punishment, He has made known His wrath against transgression, that others might be led through repentance and

faith, first to love, and then to obey. In other words, these motives being a reflex of God, are designed to appeal to that which is most God-like in man. He, therefore, who makes them merely an appeal to selfishness or servile fear, may obey the letter of the law, and pay the Tithe, but alas, he greatly dishonors God, degrades his own soul and necessarily fails of the blessing which he seeks. The god he serves is not God, but self, for

> "Such as our motive is our aim must be,
> If this be servile, that can ne'er be free;
> If self employ us, whatso'er is wrought,
> We glorify that self, not Him we ought."
>
> *Cowper.*

To saint and sinner alike the Tithe is a debt, and so far as the debt in itself is concerned, it matters not what the motive. But with God, the motive is of greatest moment and no man may pay Him with gold while he robs Him of glory. He then who pays the Tithe *as the path to wealth* will probably miss the goal, but he who pays it *as God's portion* because he loves God, will get God's receipt for it in whatever He has promised. He will certainly have the blessing of heaven upon his soul, if not always upon his substance, "For the mouth of the Lord hath spoken it."

"If the Law of the Tithe, which has been so positively enacted and so universally observed, has ever been abrogated, we ought certainly to have *unequivocal* evidence of the fact."

Francis Granger.

"I contend that everything in the Law that was obligatory previous to its adoption as a national covenant, remains unaffected by the change of dispensations. Can the abolition of a temporary covenant, that respected only one nation, abolish an institution that was made for the race?" *Alexander Carson.*

"It is a great mistake to suppose that the law of giving a tenth to God is merely Levitical. 'Search and look' for yourselves, and you will find it is like the Sabbath, a far older rule, running through the Bible, and endorsed, not abrogated, by Christ Himself."

Frances Ridley Havergal.

V.

THE TITHE AND THE GOSPEL.

Upon the principle, already presented, that man's moral instincts are active in proportion to his moral insight of God's relation to him, the Tithe finds its truest conditions in the gospel.

As the answer of Deity, to the most devout and dutiful, under former dispensations, it is clearly the answer intended preeminently for the most intelligent and sensitive spiritual natures now. It is the edict of heaven which has gone forth into all the earth, that no steward may fail to know just what his absent Lord demands at his hands. Inasmuch, therefore, as the gospel gives us a keener sense of our indebtedness to God, we believe the Tithe still stands as the one law by which man may still express this law of his nature. For why should the gospel cancel the Tithe, when by the gospel come the conditions which require it most, and are most favorable to its observance? In Christianity are we not restored to that state of grace in which the Tithe was given to the

race, and was observed by the Patriarchs? And, by this grace, have we not come into that liberty wherein the law has become the delight of the soul instead of its burden? As Christians, indeed, do we not now live in that state of sensibility to duty that cannot endure to be in darkness, and so in doubt, as to the claims of Deity upon us? It is, we may say, in the very nature of Christianity to cry in the soul, "How much owest thou unto my Lord?" In the absence, then, of any other answer to the re-quickened moral sense of our souls, we are confirmed in the faith that the Tithe Terumoth has its full and final fulfilment in the gospel. For we cannot believe that our heavenly Father is dealing with us, in the least, less kindly than he dealt with His children during former dispensations. Nor can we believe, in the absence of evidence, that He has enlarged our eyes to read His answer to our indebtedness, only to see that He has blotted out the writing. No we cannot.

We are, in fact, as fully convinced that the gospel comprehends every moral law of God, as that it provides for every moral sense of the soul. For, while different dispensations may require different rites and ordinances of worship, God has surely but one code of moral conduct for His moral creatures. And concerning this

code our Lord Himself says: "Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled." Matt. 5: 18. Jewish legalism, as such, may cease, yea, has been fulfilled in Christ, but laws defining our duties to God, rest upon the immutable grounds of moral obligation, and can be fulfilled only as man fulfils his destiny. And so far from coming to set men free from these duties, Jesus says: "Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven, but whosoever shall do and teach them, the same shall be called great in the kingdom of heaven." Matt. 5:19. As a matter of fact then the law finds its truest expression, and inspiration, in the New Testament. It is here it becomes, to the believer, what it was to Adam, in Eden and in innocence, the Divine suggestion of what is due from man to his Maker, or better, of what a saint owes to his Savior. It is here that love is made the moving power of every moral sense, and the motive to every moral action. It is here taught that the sense of obligation which underlies every moral duty must be baptized in love, and so baptized "the ten commandments and other moral laws"[1] are

[1]Dean Stanley, Hist. Jewish Ch., page 197.

comprehended in two, for "Upon these two," we are told, "hang all the law and the prophets." Well then might Paul exclaim: "I delight in the law of God after the inward man." Rom. 7: 22. And again, "The law is holy, and the commandment holy, and just and good." Rom. 7: 12. How then, can it be made to appear that the death of Christ, as a legal satisfaction, exempts anyone from the moral law as a rule of action? It is true we are freed from the burdens and penalties and curse of the Law, as the Penal and Covenant Code of Sinai, but it cannot be denied that the Law, less these conditions, still stands upon the Statute Book for our guidance, with all the force of moral obligation. Hence while the Christian is not under the law, as a condition of life, it is yet true, that he has no more liberty to break the Sabbath institution, or take God's name in vain, or steal from man, or "rob" God in tithes and offerings, than the Jew. His liberty consists in keeping the Law without the coercive power of its penalties, or the hope of its righteousness. "For Christ is the end of the law for righteousness to everyone that believeth," but He is not its end in any sense as a code of conduct for His people. As the basis of a national covenant it began and ended with the Mosaic economy, but as the regulative standard of moral behavior, which God gave in the garden of Eden, it belongs to

the whole human family, 'till heaven and earth pass away.' By the deeds of the law we may not be justified, but by the law we are still guided. Upon this we are yet dependent for our knowledge of duty, as well as of sin. And while the New Testament may place before us the highest and holiest motives and principles of action, we still *need to know how to act, and knowing this, we yet need* all the fulness of gospel grace to secure our obedience. We need one as the light of the sun, and the other as its warmth, and he who divorces the law from the gospel and denies it to be our rule of conduct, thereby denies the unity of God's moral government, and teaches an error with several serious consequences.[1]

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[1] "A few of the consequences of denying the law to be the rule of life, and representing it as at variance with the gospel: First, this doctrine directly militates against all scriptures which speak in favor of the moral law, and afford us an honorable idea of it. Secondly, this doctrine reflects upon God Himself for having given a law under one dispensation which is at variance with a gospel given under another. Thirdly, it justifies the sinner in the breach of the law. There can be no evil in sin, but in proportion to the goodness of that law of which it is a transgression. Fourthly, it is in direct opposition to the life and death of the Savior. By the former He obeyed its precepts, by the latter endured its penalty, and by both declared it to be holy, just, and good. Every reflection, therefore, upon the moral law, is a reflection upon Christ. Fifthly, it strikes at the root of all personal religion, and opens the floodgates to iniquity. Those who imbibe this doctrine talk of being *sanctified in Christ*, in such a manner as to supercede all personal and progressive sanctification in the believer." *Works of Andrew Fuller, Vol. 2, page. 661.*

It is idle to say that the moral law does not comport with the liberty of the gospel, for the law enslaves no man that loves it, and he has surely never tasted real gospel liberty who does not delight in the precepts of his Maker. He who fears the law is the only slave to it, while he who loves it is the only free-born son of God. Hence Christian liberty is the freedom to do what is morally right, under the constraining power of moral motives, with love as the great undergirding and inspiring principle. "Therefore," says Paul, "love is the fulfilling of the law,"[1] that is, as love will lead us to do everything which the law commands, it must consequently be what fulfils the law, which includes every duty to our God and our neighbor, as the Savior Himself states it. "Do we then make void the law through faith? God forbid; yea, we establish the law." Rom. 3:31.

If these then be the teachings and principles of the New Testament, concerning the life of moral law, it is safe to say the Tithe Terumoth continues to live. It is not a mere matter of ritualism that we may cease to observe, but a recognized moral duty which grows out of our relation to God, and rests within the moral consciousness of indebtedness to Him by Divine

[1] Rom. 13:10. See Haldane.

endowment. It is in essence and in spirit, in the Old Testament and in the New, a moral law. It is the only definite and tangible token of human indebtedness to Deity that has ever been revealed. It is the Divine decimal rate of interest upon every dollar which God gives us, according to an old law, to His stewards, which must stand so long as the present relationship between them endures. For would not the relinquishment of this law now be to concede that His ownership had ceased—that it had in fact never existed? And would it not be to set God in His law against God in His gospel? Whereas, indeed, we have only to remember that "whatsoever was written aforetime," as well as what was written after, "was written for our learning." That the Old and New Testaments are but one book in two parts, and counterparts at that; that a moral law in one is a moral law in the other; that the Tithe Terumoth which belonged to God in the days of Jacob, belongs to Him in the days of Jesus; that the tenth which was holy unto the Lord then, cannot be less holy unto the same Lord now. Had the Tithe not existed till the days of Moses, and only then as a Levitical rite, like the *second tithe*, and similar requirements, it would, of course, cease with these. But when we consider that Abraham and others paid tithes hundreds

of years before Moses was born, we are bound to believe, that, like the Sabbath and marriage, it is a moral institution arising from the nature of things, and no reason can be assigned for its abrogation because Levitical law has been abrogated, or moral law has ceased to be the condition of a covenant. Hence we say, it stands today just where it stood ages anterior to the age of Moses, for holy use in the service of God *as He may ordain*,—just as it stood when Abraham paid his tithes to Melchizedek, and Jacob vowed his tenth to Jehovah. Our Tithe then is the Tithe Terumoth of the Patriarchs, recognized and emphasized by the Law of Moses, but stript of its applications to Levitical use. Instead therefore of the gospel abrogating the Tithe, it is only in the gospel that it finds its true condition as, "Holy unto the Lord," even unto *our Lord;* just, I may say, as our Sabbath, which is the Sabbath of the Patriarchs, but was lost during the bondage of Israel in Egypt, finds its true condition, under the gospel, as "the Lord's Day."

So far then from finding, in the New Testament, any intimation that God has abandoned His claim upon man for a tenth of his income, everything points in the opposite direction. Over and over, the great truth of Divine ownership, which underlies this duty, is reiterated

and illustrated. Directly and indirectly, by precept and parable, this underlying law of the Tithe is taught by the Savior. In the most direct and positive terms, the principle is stated by our Lord to the Pharisees, that the Tithe rests upon the foundation of moral obligation to God. For when the Pharisees, who always boasted of their strict observance of the tithe, were so scrupulous as to observe it in the trivial products of mint, anise, and cummin, Jesus reproved them for neglecting "the weightier matters of the law, judgment, mercy, and faith," but commended them for the tithe, saying, "these *ought* ye to have done, and not to leave the other undone." Matt. 23:23. And who, I may ask, shall deny the *ought* of this law, when the Lawgiver Himself declares it?

Again, when certain Pharisees sought to entangle our Lord in His words concerning tribute, saying: "Tell us therefore, what thinkest Thou? Is it lawful to give tribute to Cæsar, or not?" He referred them at once to the common *ought* which lies back of every duty arising from our relations to our God and our country. Asking to see the tribute money, it proved to be a Roman denarius, bearing the image of Cæsar, and not the Jewish silver shekel, with which the Tithe was commonly paid to the Levites and Priests. And with

this object lesson of ownership before them, He had only to say: "Render therefore unto Cæsar the things which are Cæsar's, and unto God the things that are God's." Matt. 22: 21. This was all and this was enough. By a single sentence He struck the Tithe key-note of every dispensation, the key-note of obligation to God arising from our relation to Him as Owner of all, just as He struck the key-note of the Free-will Offering when He said: "It is more *blessed* to give than to receive." Acts 20: 35. This much and more is plainly taught in these passages. We believe, indeed, that the Tithe is clearly and forcibly enjoined as a *universal* duty, because it is a universal debt. But when we turn from the teachings of the Master to the writings of Paul, the great Apostle of doctrine and practice, we find the Tithe specifically incorporated into the Christian system. Having stated (1 Cor. 9:13) the Levitical law, that they who minister in holy things should live of the things of the Temple—that is of the tithes and offerings, of such things as the law provided for their living, the Apostle adds: "Even so hath the Lord ordained that they who preach the gospel should live of the gospel." [1] In other words, the same Lord and Lawgiver,

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[1] Charles Dodge, D.D., on 1 Cor. 9:14.

who ordained the Tithe for the Levites and Priests under the Law (Num. 18: 21–26) now ordained it for the ministers of His gospel.[1] Here then is the gospel plan of gospel support, and not in 1 Corinthians 16: 2, where the manner of taking a Free-will Offering for the Lord's poor is laid down. Both are duties, under the New Testament as under the Old, but each has a different design, and a different significance, and one should never be confounded with the other.

Again, the same Apostle, in the seventh chapter of his Epistle to the Hebrews, proves the right of Christ to the tithes of His followers, by an argument to prove His superiority over the Levitical priesthood. Heb. 7: 1–10. He bases his argument upon the principle that "the payment of tithes is an acknowlegment of superiority, in regard to the rank of the person who receives them,"[2] and by this, *first* shows that Melchizedek, a type of Christ, is greater than Abraham the type of believers, saying: "Consider how great this man was,

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[1] "When, therefore, Jehovah claimed the Tithes as His right, it was the Eternal Word, anticipating the incarnation, asserting to the men of old time, as afterwards to His Apostles, the delegation of all power and authority to Himself." *Rev. C. P. Jennings, Dean of St. Andrews, Syracuse, N. Y.*

[2] Moses Stewart, on Heb. 7: 4.

unto whom even the patriarch Abraham gave the tenth of the spoils." And this being shown, the Apostle reasons that the Hebrews must see that Christ, whom the Psalmist declares to be "a priest forever after the order of Melchizedek," must be superior to Abraham. And so upon another principle, which he knew the Hebrews must acknowledge, viz., that "the patriarch or head of a nation was reckoned, in the East, as excelling in dignity all his descendants,"[1] he next shows that Melchizedek's dignity necessarily exceeded that of all Abraham's descendants, among whom were the Levitical priests, because it exceeded the dignity of Abraham. Hence the conclusion that Christ's priesthood is superior to the Levitical, because Christ and Melchizedek resemble each other in so many points which the Apostle enumerates. But the one point which stands out most prominent through all this argument is the greatness of Melchizedek because he received tithes of Abraham. And this being so, the analogy is that our Priest "after the order of Melchizedek" is entitled to our tithes, after the order of Abraham. For why does Paul introduce the question of the Tithe at all, and carry it through the whole argument, if it be not essential to the

[1] Moses Stewart on Heb. 7: 5.

proof of Christ's superiority over the sons of Levi! How, indeed, is Christ proven superior to them because Melchizedek received tithes by some inherent right, while they received tithes of their brethren by special command, unless Christ also be entitled to the Tithe by His inherent Divine right, previous to, and independent of, the Mosaic law? Or how is it shown that the Priesthood of Christ is greater than the Levitical because Melchizedek, as one "of whom it is witnessed that he ever liveth," received tithes, unless our Great High Priest, "who ever liveth to make intercession for us," has a claim upon our tithes by virtue of His eternal Priesthood? Indeed, why is Melchizedek accounted great because he received tithes of Abraham, and why are the Levites accounted great because they received tithes of their brethren, if it be not to have us consider how great this man Christ Jesus is, unto whom, as "possessor of heaven and earth," even all the world owes the tithe tribute? To the Hebrews at least, these conclusions would be inevitable, as we certainly believe they were intended to be by the Apostle, himself a Hebrew of the Hebrews.

Upon Jewish Christians then, as well as Gentile, it is apparent that Paul enjoined this duty, and from this and other considerations,

we conclude that the New Testament Churches observed the Tithe; that this was their source of support for their own worship, missionary work and the like; and that apart from the Free-will Offering, for special cases of emergency and need, the Tithe Terumoth was their only source of income. Nor are we left without historical testimony, of unquestionable authority, to this fact. It is affirmed by Origen, Jerome, Augustine, Chrysostom, and many other ancient authors and historians. Bingham, in his "Christian Antiquities," says, "This is the unanimous judgment of the Fathers, and the voice of the Church uncontradicted for more than a thousand years." Let the testimony of Augustine answer for all. "Our forefathers abounded in all things, because they gave tithes to God, and tribute to Cæsar. But now because our devotion to God has sunk, the taxes of the state are raised upon us. We would not give God His part in the Tithe, and therefore the whole is taken from us. The Exchequer devours what we would not give to Christ."[1]

History, then, as well as reason and revela-

[1] "The following Councils of the early Church all proclaimed to Christians the obligation of paying tithes, resting the duty not on the authority of ecclesiastical law, but on the sure basis of the Word of God: Ancyra, A. D. 314; Gangra, A. D. 324; Orleans, A. D. 511; Tours, A. D. 567; Toledo, A. D. 633; Rouen, A. D. 650; Fimli, A. D. 791; London, A. D. 1425." *Thomas Kane, Esq.*

tion corroborates our conclusion, that we have the same Divine answer to our innate sense of indebtedness to Deity that man has ever had; that God has nowhere abrogated His law of a tenth, nor given any substitute for it; that neither Christ nor His apostles have anywhere proclaimed any sort of *moral bankruptcy* law, allowing men to pay what they choose upon their indebtedness; and surely they have nowhere intimated that the Free-will Offering shall subvert this law for the payment of a constant debt. On the contrary have we not found that the New Testament recognizes the uuderlying principle of this duty, that Jesus Himself affirms and reaffirms this law; that Paul, addressing the Gentiles declares that Christ *ordained* it for the support of His gospel, and in writing to the Hebrews constitutes the Tithe the sign and symbol of our Lord's greatness? Speaking then, after the manner of men, has not our God taken great pains to lay a broad foundation, upon which to build an enduring institution; to reestablish it in every dispensation, and preserve it, through all the vicissitudes of human history, that it might be prepared for a prepared people, in whose hearts it may find a ready response, and in whose hands it may fully answer its Divine design, and fulfil the mission for which it was planned in the Courts of Heaven?

Mal. 3:10. "Here, plainly, the giving of tithes is made the condition of an abundant outpouring of the Spirit. Prayer, testimony, effort, self-denial—how often do we hear these duties mentioned as summing up and fulfilling the requirements of tithes. But 'tithes' means money or other property of equivalent value." *Gordon.*

"We cannot expect to prosper if we are dishonest to the Lord. He can easily enough *measure back to us* as we measure *out to Him.* Hence, happy are they who, being saved by grace, bring Him *all* their tithes, for peace and prosperity shall be their portion."

Spurgeon.

"Blessings, temporal and spiritual, press heavily against heaven's windows, close barred by our selfishness. Let the church push in the whole tenth; that will slide the selfish bolt, and the rich gift will burst forth and overflow all her room to hold it." *Scudder.*

VI.

THE TITHE AND GOD'S PROMISES.

We have the same rich promises of Divine favor, in connection with the Tithe, that man has ever had, and the same loyalty to this law still secures the same gracious fulfilment of them.

These are facts, if facts they be, with a broad sweep and a grand significance. They assert the unity of the Divine government through all the ages, and in all the nations. They declare God to be "the same yesterday, to-day, and forever"; and proclaim His "faithfulness unto all generations." They are God's Tithe-Covenant with His people for the propagation of His kingdom, and comprehend His great plan of human redemption. They are revelations of His purposes and perfections, and as such are mighty through faith as motives to obedience; while the literal fulfilment of the promises involved is the honor which God bestows upon those who thus honor Him. But *are* they facts? In support of this we offer the following:

(1) In a previous Chapter upon Moral Tithe Motives, which ought to be read as a prologue to this, we have practically proven that these promises are ours to-day for the same reasons they were given to Israel, namely, to open our eyes to God and His attributes, our minds to realize our relation to Him, our hearts to feel this moral duty, and our hands to pay this debt to Deity. Like the Tithe itself, they are the Divine answer to a universal human need. As the Tithe is the answer, and the only direct answer, to the cry of humanity for a *definite* knowledge of its indebtedness to God, so these promises are a Divine answer to a world-wide human weakness. Like all the promises, they are overflowings of Divine compassion for human helplessness, and revelations of the Divine purpose to help humanity upon the conditions which *always* accompany them. And so we conclude, that as the soul's need upon which the Tithe was given has not changed, and so the Tithe continues in force; neither has the need ceased upon which God gave the promises to man, hence the promises are ours, and to us, not less than to Israel, God is *pledged* to fulfil them.

(2) Among the very last words of the Old Testament, and evidently intended, from their language and position, to reach forward into

the New, are those marvelous promises from the pen of Malachi: "Bring ye all the tithes into the storehouse, that there may be meat in Mine house, and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts." Mal. 3: 10, 11. So far then from these promises, which are preeminently Tithe promises, being limited, in any sense, to the age in which they were given, they declare themselves to be as enduring as time, since *literally rendered*, they read: "I will *empty out* to you blessing, *even to a failure of sufficiency*," which, as a learned commentator well observes, "in the case of God could never arise, and therefore means *forever, perpetually.*" Like the blessings of heaven to the righteous poor, these are our blessings, "as long as the sun and moon endure." They are God's note of hand to man, which no period of time can outlaw, and no change of dispensation can cancel. They are good for *all* time. They are the promises of a King, whose "kingdom is an everlasting kingdom, and whose dominion *endureth*

throughout all generations." Ps. 145: 13 They are the legacy of the "Lord of hosts" to the hosts of the Lord *forever.* To us, and to His people in all ages, God says: "Prove Me *now* herewith." Hence to limit these promises is to limit the reign, the power, the goodness, and the veracity of our Lord and King. For He has promised to fulfil them, *i. e.,* to fill them out to the full, "*even to a failure of sufficiency.*"

(3) Nor has God left us without witnesses, in our day, as well as anciently, both to the observance of the Tithe and to the fulfilment of His promises. Thousands have testified that God is just as good as His word, that His promises have not been cancelled, that He still blesses, to the full of His promise, the man who loyally pays his royal tribute to the King eternal. Now, as never, men are proving that "the Lord is king for ever and ever" (Ps 10: 16), that His moral government is one, that Christ has come not to annul, but "to confirm the promises made unto the fathers." Rom. 15: 8. "For all the promises of God in Him are yea, and in Him Amen, unto the glory of God." 2 Cor. 1: 20. In his valuable tract No. 2, Thomas Kane has given us the testimonies of many witnesses that our Lord now answers the obedience of His children to this obligation. And

"these testimonials," says the writer, "are taken from thousands of similar import, and no conflicting testimony worthy of the name has ever been received, although the question: 'Have you ever known of any exceptions to the rule that God prospers in their temporal affairs those who honor Him by setting apart one-tenth of their income to His service,' has been asked of not less than five or six million persons during the last nine or ten years." From other witnesses we have received like testimonies to the sure word of God's promises. Shall we give you some of these modern evidences to the continued faithfulness of our God? And since one is as good as a thousand, let ten answer for ten thousand that might be given:

1. By a business man of this city we are told that he began tithing his income when he practically had no income; it was, at least, so small that for two years he had struggled in vain to pay a debt of $75.00. He began because he came to feel that his debt to God was more sacred, and God so prospered him that in six months he owed no man anything and had money in bank, while since then it has been his great joy to pay thousands into the Lord's treasury. Verily, "there is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty.

The liberal soul shall be made fat; and he that watereth shall be watered also himself." Prov. 11: 24–25.

2. The man who had his pocket-book baptized at his baptism, that his possessions, as well as his person, might be consecrated to Christ, may have been this man who testifies "that from the day of his conversion he began giving one-tenth to the cause of God, and during the following eleven years he gave more than he was worth when converted, and God prospered him so that he was worth after eleven years of giving ten times more than before." And so was the promise proven: "Give, and it shall be given unto you; good measure, pressed down, shaken together, and running over, shall men give into your bosom. For with the same measure that you mete withal it shall be measured to you again." Luke 6: 38.

3. From two teachers, who were themselves taught of the Spirit, we have the following united testimony to the faithfulness of God: "It is now about seven years since we were induced to set aside a certain portion of our income for God's cause. We were then in straitened circumstances, and we made up our minds to give a tenth. And now God has placed us in a position of prosperity that we have never before enjoyed, and we are able to give a fourth of

our income. It is a blessed thing to trust in the Lord; and we are led to exclaim with the Psalmist: 'Bless the Lord, O my soul, and forget not all His benefits.'"

4. In the following testimony doubts and debt give way to duty, and duty done brings the Divine benediction: "I was in doubt for a long time that I ought to give largely to benevolence while I was in debt. I began to doubt, however, after a hard and unsuccessful struggle to get out of debt that I should ever succeed. At length I was persuaded that I was 'robbing God' to pay my creditors. My wife and I consulted over the matter, and decided to give a tenth, which we have done, and God is prospering us beyond any previous experience." Yes, and He will, for "God is able to make all grace abound toward you (*i. e.*, in temporal things); that ye always having all sufficiency in all things, may abound in every good work." 2 Cor. 9:8.

5. How beautiful and doubly dutiful is the spirit of the following testimony: "More than twelve years ago my wife and I determined to pay to the Lord one-tenth of our income. We began when our salary was very small, yet we were always able to return unto God His own. We have been blessed both temporally and spiritually. Paying has been a means of grace equal to

praying or any other form of worship. We began because we saw it was duty, and we continue it for the same reason, and one more: the Divine blessing flows more freely through this channel than any other in our experience." True, and for the simple reason that it is *a Divine* channel.

6. A special promise to young men implies special Divine favor, which is also corroborated by the following testimony: "A wholesale merchant of my acquaintance came to this country from England, when a young man, and on arriving had some three hundred dollars which he loaned, while he worked as a journeyman tailor. He opened an account at that time, giving one-tenth of his income to benevolence, and has *conscientiously* continued this until now, giving in the aggregate many thousands of dollars. He is now distributing thousands annually." And to every young man God has made this special promise: "Honor the Lord with thy substance, and with the first-fruits of all thine increase; so shall thy barns be filled with plenty, and thy presses shall burst out with new wine." Prov. 3: 9, 10.

7. A man in business and in debt makes a covenant with God to give a tenth of all his increase, and for the encouragement of others in like circumstances adds the following: "I gave

all my affairs into His hands asking Him *to just give or withhold as would be most for His glory.* From that time my business increased, I had all I could attend to, and all seemed to turn to money. In a short time I was out of debt. I kept on giving one-tenth of all I received and have never lacked means. I have known others who have done this and all have been prospered. It is not so much the money we give but *oh the joy of giving!* There is no work in the vineyard of the Lord that gives more pleasure than doing duty in this way."

8. From one who goes down to the sea in ships, a naval officer, we have this tribute to the blessing of God: "For some time past I have given a tenth of my income to the Lord, and can truly say that, where I formerly gave to one object, I can now give to twenty, without any difficulty or effort, and with a degree of pleasure that I never felt before. The more I give, the more I seem to get. Thus temporally and spiritually we receive a twofold blessing." As Geistweit says: "The happiness that results from such faithful and honest dealing with God can only be understood by those who carry out such a plan—the peace of heart is of that sort that passeth knowledge."

9. A partnership with God is a sure guarantee of prosperity, as the following will show: "I

commenced tithing my income seventeen years ago when it was very small. For at least *twelve years* I did not really give a cent, but I was able to pay out of my one-tenth fund not less than twenty-five thousand dollars. I simply know that my prosperity, which still continues, is largely due to my practical recognition of my heavenly Father as the other partner in my business. He furnishes the capital, I get nine-tenths of the profits, and enjoy the giving away of His one-tenth at least as much as the possession of what is left." Yes, more, for Jesus said: "It is *more* blessed to give than to receive."

10. And now with another testimony, for young men especially, we shall submit the question to your faith in the unceasing faithfulness of God. "Early in life a well-known Eastern merchant took Jacob's pledge: 'Of all Thou shalt give me I will surely give the tenth unto Thee.' He directed his clerk to open an account with O. P. J. (Old Patriarch Jacob), and to credit to it one-tenth of all the profits of the concern. His success was one of the wonders of the land, and O. P. J.'s account amounted to tens of thousands. And when he was asked how he could give such large sums he said: 'I don't give anything; it is the Lord's money.'"

Such are the testimonies of ten witnesses we have summoned to speak for ten thousand

Could human evidence be stronger? Verily, God has been proved herewith and these are the *vouchers* of His "faithfulness and that His faithfulness is unto all generations." From these and other evidences we believe, then, we are justified in saying that we have the same precious promises, and the same gracious fulfilment of them, upon the same conditions, that man has ever had. Hence we believe we may just as surely have God's favor upon our response to the Tithe obligation as He exists. He has projected these promises, *with their explicit condition*, from the old dispensation into the new, and if we open our treasury to God He will as surely open His treasury to us as He did to Israel. If we honor the Lord with our substance, our barns will as certainly be filled with plenty as were theirs. If, in other words, we bring our "tithes," *not something else*, into His storehouse, our storehouses will not be able to contain His blessings. To divide with God is a Divine rule of multiplication. The tenth freely devoted to God, because it is God's Tenth, will make our nine-tenths like the widow's oil, and the measure of meal; but offered to Him as the price of His favor, it may bring upon us the curse of Simon, who sought by money to purchase the power of imparting to others the Holy Ghost. As Christians only can we rise above the literal in

these promises to their moral intent, and expect the rewards without making them our motives.

Christian reader, would you prove the faithfulness of our God, then bring, I beseech you, bring your tithes into His storehouse. I pray you make one practical and conscientious test of God's Tithe-promises. Prove God by trusting in Him, and you prove your fitness to be trusted by Him. He has made the Tithe Terumoth the test of your faith and the token of His favor. It is God's key to the windows of heaven, by which the poorest saint on earth may open the portals of Divine favor upon his substance and upon his soul; for "He is faithful that promised": you may rest on that;

> "His word of grace is sure and strong,
> As that which built the skies;
> The voice that rolls the stars along
> Speaks all the promises."

VII.

THE TITHE AND OTHER OBLIGATIONS.

The payment of the Tithe does not relieve us of other obligations, but helps meet them.

As the payment of tribute to God did not exempt the Jews from tribute to Cæsar, neither did the payment of a tenth, as we believe, by the Church at Corinth, exempt them from their obligation to aid the needy saints in Asia Minor by a Free-will Offering. And as the payment of the Tithe, by those who lived under the law, did not relieve them from many obligations of a moral, social, and ceremonial nature, but helped them meet them; neither does it relieve us who live under grace from other obligations in society, in our country, or in the kingdom of Jesus Christ: and just as surely as it helped the Jews will it help us meet them. For, apart from the fact that God will enlarge the circle of possibility around the man who follows the dictates of *a Bible enlightened conscience*, and apart from God's guarantee of prosperity to all who obey this law, there is that in the Tithe itself which must make many dollars for every one it will

ever cost any man; for a system that fosters such exact and honest business habits is a constant contributor, in any pursuit or profession, to financial success. But more than this: it will *help men morally* to meet other obligations. We mean by this, that the man who conscientiously pays his tithe to God has found a principle which operates almost with the certainty of cause and effect, impelling him to meet every obligation to God and man. To this truth, the history and experience of God's people, in all ages, bear abundant testimony, as well as to the other, that the payment of the Tithe does not relieve us of other obligations. Let us note two instances, from Jewish history, in evidence.

(1) There was, we find, another tithe instituted by Moses for the purpose probably of protecting the sanctity of the Tithe Terumoth, or at least in part.[1] For in this second or protecting tithe the law provided: *First*, that one-tenth of all increase be devoted to festival purposes, that is for use of the people themselves during the festivals. *Second*, that from this second tithe, every third year, the law provided for a third tithe to be devoted to the poor and shared with the Levites, who comprised one-twelfth of the Jewish population. Now, that this was but a ritual law appears from the fact that it pro-

[1] Deut. 12:5-18. See Smith's Bib. Dic. Art. Tithe.

vided only for ceremonial customs and occasions. But did the payment of the Tithe Terumoth relieve any in Israel from meeting this Levitical tithe? Not at all. But, on the contrary, it was this evidently that impelled them to pay it. For I can, indeed, conceive of nothing but the Divine lesson and inspiration to the Jewish conscience, communicated through this Tithe called "holy," that could ever have helped the people bear the terrible burdens of that legal dispensation; for the Tithe itself was but a tithe of what they gave, which amounted in all to about one-third of an Israelite's income every year. The Tithe had taught them the true proprietorship of all their possessions. And the sense of obligation enkindled upon that altar was the fire that burned upon every other. And the same holds good with regard to the Sabbath, which did not in the least relieve the Jews from obligation to keep their Sabbaths of months, and their Sabbaths of years. But the observance of this day "holy," as a great moral duty, had taught Israel that *all time* belonged to God, just as the Tithe had taught them that all their possessions were His. This was enough. The fire was kindled, and nothing but sin could ever stifle such a conviction of God's time-ownership, for surely nothing but the Sabbath, as a symbolic institution,

could have inspired the Jews to keep these ceremonial Sabbaths. And no less true is this of the Tithe, the Divine symbol of the Divine "right of eminent domain" in all we possess, whose impelling power to the payment of every other obligation arrests our attention, and calls forth our admiration, at every step, almost, in the history of the Jewish people.

(2) *Another instance in which the Tithe did not relieve those under the Law from other obligations, but helped them meet them, is found in the Free-will Offering.* That this also is an obligation of great antiquity, none can question; that the Law of Moses also emphasized it, is apparent; that God has ever blessed His people in proportion to their payment of this claim, we have abundant evidence; and that this duty still obtains, none will deny. Men may deny the claim of a tenth, but they never deny their right to give what they choose. They had rather measure their own obligation than have God do it. But under the Law, neither did the Free-will Offering exempt from the Tithe, nor did the Tithe exempt from the Free-will Offering. And why? Because one is a debt, and the other a gift; and we can no more pay the debt, by the gift, than we can respond to a sense of love and gratitude by the payment of a legal claim. Here is the law from

the mouth of God to Moses, "Speak unto the children of Israel, that they may bring Me an offering; of every man that giveth it willingly with his heart, ye shall take My offering." Ex. 25: 2. Nothing can limit such a law but the sinful selfishness of the human heart; and surely nothing could make it operative, to the extent we find it, under the burdens of that dispensation, but the sense of obligation to God, which had been so deeply impressed upon Israel's heart by the Tithe. Now, and again, did this sense burst forth like a flood. During the building of the Tabernacle in the wilderness; during the building of the Temple by Solomon; and during its reerection after the Captivity in Babylon, did the people pour into the treasury all, and more than all, that was needed. Instead of needing to be urged to give, as many in these days do, by the officers and pastors of Christian churches, the overseers of the Tabernacle cried out: "The people bring much more than enough for the service of the work, which the Lord commanded to make." Ex. 36: 5. And Moses proclaimed: "Let neither man nor woman make any more work for the offering of the sanctuary." Ex. 36: 6. How marvelous, but true. This Jewish sense of indebtedness to God had reached its flood-tide, and was overflowing. Nor was it now or always limited to

the present need; but it sometimes rolled on, and on, as after the return from Babylon, until their gold and silver filled their treasury with millions, and the hearts of surrounding nations with avarice. Oh, yes, my brethren, believe it, the Jews had learned a lesson from the Tithe, which nothing else can teach so well, of God's ownership of all they had; and they were willing to pay Him, not only His interest of ten per cent. upon the debt, but every cent they could of the principal, which at many periods in Jewish history made their Free-will Offerings more than the Tithe itself.

We are convinced, then, that the payment of the Tithe does not relieve us of other obligations, but helps us meet them. And this will appear more important, if possible, than the payment of the Tithe, by a moment's reflection upon the vast obligations resting upon Christians at the present day. So long as these are looked upon as trifling, as alas they are too often, it may have little or no weight with us, but let us learn that these obligations far exceed that of the Tithe, and are limited only by our ability, in the light of what has been said in preceding chapters, we may see, not only *why* the Tithe should not relieve us from other obligations, and *why* and *how* it helps us meet them, but *its importance and value as a financial princi-*

ple. It is God's own lever by which His people may raise His cause above all financial stringency and distress. It is the acknowledgment of our obligation to God, but not the complete fulfilment of it. It is the *minimum*, not the *maximum* expression of our indebtedness. The Tithe in principle presupposes the Free-will Offering in practice. It is the prelude to the expression of our gratitude, and he who thinks to express one, without the other, expresses neither as he should, and not only defrauds himself, but "robs God of tithes and offerings."

May the Holy Spirit lead every Christian to that fountain, from which the Jew drank in his deep sense of obligation to God, and we shall have both systematic and generous giving. It is true the great gift of Jesus Christ for our salvation ought to be motive and inspiration enough for every Christian; yes, it ought to be, but practically is it? And so long as he drinks from his own measure of obligation, is it likely to be? You know of course, that giving as a rule, is not a gift, but a grace; in which one may grow, and he who gives systematically, is the more likely to give generously. There can, indeed, be no limit but income, and a right provision for oneself and family to a man's Free-will Offerings, who acknowledges by the

payment of his tithe, that God has the first mortgage upon all he has. And this accounts for the fact commonly conceded, that Christians who pay their Tithes are the ones who give most generously their Free-will Offerings, and most nearly approximate the poor Jewish widow, whose Free-will Offering was all her living. Perish the thought, therefore, that the Tithe limits our benevolence as Christians, for it not only allows us the fullest liberty to meet all other obligations, but gives us the *impelling tendency* to do so. It is like the momentum of the fly-wheel to carry us over the *dead centers* of selfishness. He who learns from the Tithe that he owes God everything, will not only pay from a sense of obligation, but give from a sense of gratitude. He will say from the heart:

> "All that I am, and all I have,
> Be, Lord, forever Thine;
> Whate'er my duty bids me give,
> My cheerful hands resign."

Having learned the moral and monetary significance which God puts upon the one-tenth, he will prayerfully seek to know how God would have him use the nine-tenths. He will not presume to live lavishly upon God's bounty, when God's poor are perishing for want of bread, and His cause languishing for want of money. By the one-tenth he has learned with what sacred

care God would have him expend each tenth. And while God demands not all, but only a tenth, he would still use as little as possible upon himself, and as much as possible in the service of Christ. For by the *one specific and sacred use* to which the one-tenth is to be devoted, he has learned the *preferred use* to which God would have him devote as much as possible of the nine-tenths, which He has intrusted to him as His steward.

"*Tithes* ought to be paid from whatever may be your occupation, whether war, merchandise, or some handicraft. Tithes are required as a *debt*. He who would procure either pardon or reward, let him *pay tithes*, and *out of the nine parts give alms*. God who has given us the whole has thought it meet to ask the *tenth* from us, not for His benefit, but for our own."

Augustine.

"The Lord *commands our tithes* to be paid every year. He has given you nine parts, but He has reserved the tenth for Himself; and if you give not the tenth part to Him, He will take from you the nine parts. Whosoever is not willing to give those tithes to God which he has kept back, fears not God and knows not *what true repentance and confession means*."

Ambrose.

"O what a shame! that what was no great matter among the Jews, should be pretended to be such among Christians! If there was danger then in omitting tithes, think how great must be the danger now!" *Chrysostom.*

VIII.

THE TITHE A PRACTICABLE PRECEPT.

From the Tithe as a financial principle of practical value, we come to consider it as a practicable duty.

It is, in fact, a distinguishing feature of the Divine precepts, which pertain to external duties, that they are possible in all ages and to all people. It is, however, no less a fact, that every ordinance of heaven has, at some time, been declared impracticable, and even unreasonable. All depends upon the standpoint from which men view them. The sincere Christian, when once convinced that God commands a thing, finds it not only practicable but blessed to obey. The Jews found it impracticable to pay their tithes in times of spiritual declension, but every difficulty vanished with their return to the fellowship and favor of Jehovah. A few years since the Tithe was thought to be a thing impracticable by thousands of Christians who now observe it with blessing to their souls, to speak not of heaven's favor in earthly things. Aside then from absolute destitution, the Tithe

is impracticable only to the unwilling, or to such sincere souls as have been misled by a false sentiment. For that the difficulties are imaginary rather than real will be seen by a glance at some of the objections, commonly urged against the Tithe.

1. It is said, for example, that many cannot ascertain the amount of their income, and of course cannot pay a tenth of what they do not know. Poor souls! How ignorant they must be when the assessor comes round. But fortunately the *many* that cannot learn their income readily are few compared with the many that can; and while it may be difficult for some, it is certainly possible for all. (a) It is, no doubt, more difficult for the farmer than for his workmen, for their wages are their income, and a tenth their tithe, but the farmer's income *is what comes in* from the sale of his products, less all expenses to produce and market them. (b) It is, of course, more difficult for the manufacturer to know his income than for the mechanic in his employ, but he may know it upon the sale of his wares, and the subtraction of all his *business* expenses; and when he has learned this, there stands before him the claim of God for ten cents on the dollar. (c) It is, in general, more difficult for any business man to learn his income than it is for the wage-earner,

but the fact that it is done, is proof that it may be, and surely no man can expect to prosper in any pursuit, who does not definitely or approximately know his income yearly, or oftener. At any rate, any man who thinks he cannot learn his income, has this privilege: *he may tithe that upon which he supports his family in luxury;* if he be a sincerely obedient Christian he will soon surmount every imaginary obstacle in the way of paying the Lord His tithe, as he does in paying the state his taxes. All he needs is grace and grit.

In all cases there are just two simple rules to be observed: 1. All debts and expenses incurred *in order* to produce an income are to be deducted from the gross receipts. In other words, all money expended for wages, rents, insurance, taxes, advertising, traveling, or other *necessary business* expenses, is to be counted as capital invested, not as increase, and therefore not to be tithed. 2. No debts or expenses, incurred for other than business purposes, are to be deducted from the increase before it is tithed; that is to say, no person in any pursuit, may deduct any sum for home, or living, or personal purposes of whatever sort from the profits of his industry, until he has deducted the Lord's tenth. He may not feed or clothe himself or family, pay his house rent, insurance,

or taxes, educate his children, speculate in property, or otherwise use money which does not belong to him. For all right and reasonable uses God has graciously allowed us so much of nine-tenths as may be essential to our well-being and comfort, but the *first tenth* is GOD'S TENTH, just as the first day, of every seven days is now the LORD'S DAY—neither of which is ours to use for our own selfish or sacrilegious purposes.

2. Again, it is said that the Tithe recognizes no distinction between persons in different circumstances and conditions of life; but this is true only in part as the reader will soon see. (a) So far as the Tithe *in itself* is concerned, it is true, and the reason is plain. No creditor recognizes any difference of obligation between debtors arising from their circumstances. Neither does God. And He, having the first mortgage on every man's property, has the first claim, but God is more generous than other creditors, and demands *only* ten cents on the dollar *until* it becomes possible to pay more. Upon all alike this rests as the legal acknowledgment of His ownership of all. Hence to plead indebtedness upon property or the expenses of living for neglecting the Tithe is to prefer other creditors, or self, to God, and rests entirely upon wrong conceptions of our relations to our Creator. We *persistently* forget that

God is owner, and we are only stewards of His estate and so we suppose that the Tithe is a gift rather than a debt—the first and most sacred debt we owe; and every rule, by which men have sought to adjust the Tithe to their imaginary difficulties has been contrary to the will of God. To pay our fellows what we owe them, is not to pay our Father in heaven what we owe Him. And for any man to pay less than ten per cent. which God claims, is both unjust and ungenerous—no matter what his circumstances. He owes the tenth in recognition of God's ownership, and denies the debt when he refuses to pay this interest upon the principal. For these reasons it must be plain, that the Tithe can recognize no distinction between persons in the various circumstances of life, for all men are the stewards of God for every dollar He gives them, and the Tithe is the only authorized recognition and confession of God's ownership; and while some may plead circumstances, and compromise with conscience for less than the debt, God cannot honor the compromise. (b) But so far as the *Tithe-principle* is concerned, it does recognize a clear difference between persons in different circumstances, and provides that after every man has paid the tithe, all who are able to pay more should do so. It makes the difference in obligation begin with the ability to give their

Free-will Offerings; for in this we have another obligation which God has placed upon every one to whom He gives *special* prosperity. And this obligation has no fixed rate of simple interest like the Tithe, but compounds over and over with every step of increase in wealth. Hence, while "There are multitudes in the land who, after having given one-tenth of their increase, might fare sumptuously every day, gratify every whim, and live with the most lavish expenditure," yet cannot do such things, if they carry out the Tithe principle. By paying the Tithe, they have, in fact, declared the absolute ownership of God in all they hold, and have promised to pay tenths upon tenths till they reach the limits of their own *absolute needs*, and *gladly* denying themselves in order to do so. The Tithe is, therefore, not only a practicable thing in itself, but in this way it becomes the standard for *proportionate giving* as well. It is, we may say, the *starting-point* and *measure* of all Christian beneficence. For while the Lord claims only one-tenth as a present debt to Himself, He yet expects our Free-will Offerings of other tenths "as He shall prosper us," and *in such a ratio* as to avoid disproportionate giving between the rich and the poor, and between the now "unfaithful many and the faithful few." It is by this door that God would gain full access to

the Christian stewards' treasury, be the steward a lord or a Lazarus.

3. Others again claim that the Tithe is not practicable for the gospel age, and assign various untenable and contradictory reasons, such as the following: (a) That the *needs now* are so much greater than when the race was in its infancy. But this reason the reader will see is self-destructive, for while the needs are greater, the race is greater in all its resources and more able to meet its needs. And if the Tithe, as such, be insufficient, the Tithe-principle is ample enough for the greatest needs of the world. It is obvious then that this objection, like others, grows out of a false view of this law. It assumes, gratuitously, first, that the world's needs are the measure of the Christian's obligation, and second, that the Tithe is too meagre to supply them, both of which are grave mistakes, and liable to lead to various other false conclusions. (b) Another erroneous reason assigned is that the Tithe is too rigid for the gospel age; that children like Abraham and Moses and Nehemiah and Malachi needed rules, but men like us are moved by principles. Very well, then the Tithe is not too rigid, for right, you know, is never too rigid for the man whose delight is in the law of the Lord. But it is probably too rigid with very many on the same principle that giv-

ing a seventh of their time and having but one wife are too rigid for some people. It presses too hard on selfish human nature. (c) Again, it is urged, on the false assumption that the Tithe is too little for the gospel age, *that we give till we feel it.* But alas, for human nature! Giving till we feel it would surely lead us to give less, for this not only makes man the assessor of his own indebtedness, but makes the most fickle element of his nature the standard of duty.

> "For, och! mankind are unco weak,
> And little to be trusted;
> If self the wavering balance shake,
> It's rarely right adjusted."

Let us follow the law of God whether we feel it or not. The truth is, we do not *begin to give* until we have paid our Tithe debt; and this rule of giving till we feel it, is against the very spirit of the Free-will Offering, for the moment we feel it, we give "grudgingly," and not "from the heart willingly." Ah me! it is by giving till we feel it, that we now give one-sixth of one-tenth. If we feel it much more, we shall give nothing. 4. Finally, it is urged that The New Testament measure of giving is "As God hath prospered us" (1 Cor. 16:2). Certainly, and the Old Testament measure too. "According as the Lord thy God hath blessed thee" (Deut.

16:10). This, in fact, has always been God's measure of *benevolence*, and His method of relief for such emergencies as the Apostle was here providing for. But this, you will see, in no way militates against the Tithe, which God has always *claimed* as sacred to Himself and sanctified to His service. Paul is writing, not of such obligation, but of "a certain contribution for the poor saints which are at Jerusalem" (Rom. 15:26) not of a new method of securing money for the spread of the gospel, but "concerning the collection for the saints" referred to above. 1 Cor. 16:1. No, this was no new plan of church support, but the old, Old Testament plan of securing special money for special emergencies. It is the Free-will Offering of the ages, the complement, conservitor, and companion of the Tithe Terumoth; and to make it the substitute and supplanter is "a delusion and a snare." The fact is, the two stand for radically different and distinct principles, and can therefore never take the place of each other. The Tithe is the symbol of God's absolute ownership of all, and declares that man is God's debtor for every dollar in his hands, as interest always confesses principal. The Free-will Offering is the emblem of loving and loyal stewardship, and declares the gratitude of the steward for the favors of his absent Lord. And

while this may vary with the varying feelings and fortunes of humanity, the Tithe must ever remain as unchangeable as the principle for which it stands. If then, the Free-will Offering did not conflict with the Tithe in the Old Testament, why should it in the New? When God said: "Speak unto the Children of Israel, that they bring Me an offering, of every man that giveth it willingly with his heart ye shall take Mine offering," it was not understood as a substitute for the Tithe; why then should it be so interpreted, when He says in the New Testament: "Every man as he purposeth in his heart, so let him give, not grudgingly or of necessity; for God loveth a cheerful giver." There is nothing new or different here. God always loved the cheerful giver, but never more than the cheerful Tithe-payer. And we cannot think that the cheerful giver whom God now loves is the man who cheerfully gives ten cents while he robs God of ten dollars which he owes Him.

We protest, therefore, against any exegesis of 1 Cor. 16:2 which builds any plan of gospel support upon these words. And to cite this passage for this purpose proves nothing so much as a lack of proof. Acts 11: 27–30; Rom. 15:24–28; 1 Cor. 16:1–3; and 2 Cor. 8th and 9th chapters all testify that the one object of

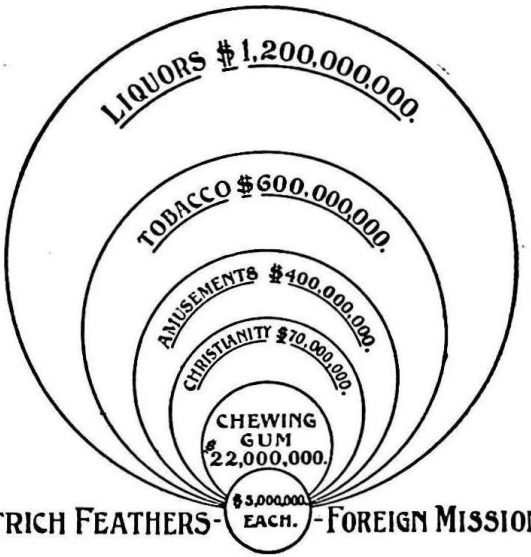
this offering was not to aid the churches, the ministry or missions, but solely to minister to the temporal needs of the suffering saints in Jerusalem by the sacrificing saints of the Gentile Churches.

So far then from these objections being valid against the Tithe, they favor it. Those who think they cannot learn their income need it to teach them correct business habits. Those who plead other indebtedness need it to teach them honesty with God. Those who say, "the tithe enslaves," need it to show them how it liberates from *all doubts* as to duty, from *all debt* for Christian work, and from doubtful ways of raising money. Those who plead other indebtedness need it to teach them honesty with God. Those who plead the world's need as the measure of duty need the Tithe to teach them the true doctrine of Divine ownership, And those who urge the Free-will Offering as the gospel rule need it to show them that this divorced from the Tithe is the most impracticable thing in the world as the present practice of it proves, for in this it is practically no more than a variable standard for human stinginess. Just think of two-sixteenths of one per cent. for Home and Foreign Missions as the average from all Christians in Christian America! Suppose I tell you that ten million people in this country

in 1880 paid nine hundred million dollars for strong drink, and the same year the same number of Christians gave only fifty million dollars for the cause of Christ, don't you think they might have found it practicable to have paid their Tithe of three hundred million dollars, or one-third of what others paid for whiskey and beer? Ah yes! all we need is a little more perseverance of the saints along the line of loyalty to the Law of our Lord. It is easy enough to say that we owe God all, but *the interest paid promptly is what counts on the books*, and from the man who pays the interest there is far more reason to expect the principal, for he is governed by a principle; which is, in brief, to expend the one-tenth as God *has* directed, and the nine-tenths as He may direct, or, at least may approve.

DIAGRAM OF COMPARATIVE EXPENDITURES.

A tenth for Christ from every Christian compared with some annual expenditures in the United States.



NOTE: This diagram tells its own sad story—of money spent for that which is not bread—of money needed to give the bread of life to earth's perishing billions—of the Lord's Tenth unpaid—of about that sum spent for amusements—of far more for tobacco, and about three times as much for strong drink—for chewing-gum about one-third as much as for Christianity, and as much for ostrich feathers as for Foreign Missions.

"The Old Standard of one-tenth for the Lord's treasury would flood the world with salvation."

Chaplain McCabe.

"If the plan here set forth were followed in all our churches, we should have an abundance of money for the evangelization of a world."

Rev. Daniel Read, LL. D.

"If the principle here advocated were adopted, even by the truly converted and spiritual of the members, it were well within the reach of the Churches to evangelize the world in twenty years, and actually to preach the gospel to every creature under heaven."

Rev. Alexander Grant.

"The universal adoption of this principle of giving would furnish such means as the Church has not known in its history, and enable it to prosecute its great missionary and educational enterprises with such strength and vigor as their importance demands."

Rev. James Sunderland, D. D.

IX.

THE TITHE AN AMPLE PROVISION

The universal observance of the Tithe by Christians would soon supply all the money needed to evangelize the world.

There would, at once, be millions laid at the feet of Jesus for the consummation of His kingdom. Every agency now employed to solicit means for the spread of the gospel might then be abandoned. Instead of deficiencies, in the treasuries of all Missionary Societies there would be enough and to spare. Fairs, Festivals, and all questionable ways now in vogue for raising money for religious purposes would cease. Consider, if you please, the following facts and figures in proof:

From the United States census of 1890, we learn that there are in this country 13,574,289 communicants in the various Protestant denominations, or about one-fifth of our entire population. It is also estimated that each man, woman and child in this republic has an average income of one hundred and seventy-five dollars a year. But the Protestant Church membership in this

country does not cover the Protestant population. It is only the Roman Catholic Church in which these are one and the same. Her 8,277,039 members means the whole Roman Catholic population of the United States. To make the Protestant Church membership one with its population we shall need to multiply the former by three, which gives us 40,534,553 of a population. While therefore $175.00 is the correct basis upon which to calculate the tithe of the Protestant population, it is not the correct basis for its membership, inasmuch as the latter consists mainly of adults, while the former carries both adults and children. By this difference the average income of each communicant is supposed to be doubled, and cannot be less than $300.00 a year. And this will give us such results as to amaze the most sanguine. Even $300.00 a year for each member means an aggregate annual income for the Protestant Christians of America of 4,072,286,700 dollars, and a tithe for God at $30.00 a member of 407,228,670 dollars a year. It means this for the Tithe alone, to say nothing af the Free-will Offering of probably a third more, which such a consecration to our Lord and Master would pour into His treasury. Do we realize the significance of these figures? Four hundred, yes, five hundred millions of dollars a year, for the use of our King in

evangelizing and blessing the world, and from the Christians of this country alone! Ah, my brethren, would it not give Him a royal instead of the beggarly revenue He now receives? and would it not place His cause beyond all need and above all embarrassments? Just think of half a billion, absolutely certain, and voluntarily paid into His treasury every year, instead of the seventy millions, more or less, extorted from His followers in the name of charity or Christian benevolence, by means of various human contrivances, agencies, and appliances! Then imagine, if you can, what five hundred million dollars would do if divided equally among the following five great objects: 1. Home support of the Churches. 2. Home Missions. 3. Foreign Missions. 4. Bible and Religious Publications. 5. Christian and Ministerial Education. If the great cause of Foreign Missions, which Jesus came to plant in this world, could have twenty times the five million dollars a year it now receives, how soon might we expect to see the bulwarks of heathenism crumble, and all the kingdoms of earth become the Kingdom of our Lord Jesus Christ! But this, you see, is more for one object than we now give for all by thirty million dollars a year. And what we now contribute in the name of charity needs to be multiplied by about six

before we have paid what God has always claimed as a debt, and before He recognizes our giving as benevolence at all. There are, in fact, some single Protestant denominations in this country that absolutely *owe* more yearly than is now *given*, so-called, by all the Protestant bodies. Take for instance, that one powerful body, the Regular Baptists whose membership, according to the census of 1890, is 3,164,227 in the United States. What are they doing, compared with what they would do if every member would pay the Lord the tenth which he owes Him? They number nearly one-fourth of the Protestant Church membership in this country, with an income of 949,267,100 dollars a year upon the basis above stated. Now suppose they give, as it has been estimated, about twelve million a year, do they not owe 94,926,710 dollars of a tithe, which is 24,926,710 dollars more than all our American Protestants now give? But alas for a denomination that pays only one-eight of its indebtedness and christens that "Christian benevolence"! May the Lord have mercy upon them, and continue to bless them in spite of their disobedience; but may He lead them to observe all His requirements in the spirit of loyalty. Then look also at our two powerful and zealous Methodist bodies, North and South, numbering together 3,377,303, or

nearly one-fourth of the Protestant Christians of the country. How is it with them? Suppose they give thirteen millions a year. Do they not owe 101,319,090 dollars, or about eight times what they give, and 31,319,090 more than all our American Protestant churches give as benevolence. Oh! my brethren, be zealous in all things, and above all things, remember your indebtedness to God who made you, and to His Son, Jesus Christ, who bought you with His precious blood. But while these denominations represent nearly one-half of all Protestantism in this country, and consequently owe nearly half, they do not pay over one-eighth of their tithe, and were it not that some of the smaller bodies pay more in proportion than the larger ones, there would be but little over fifty, instead of the seventy millions a year now contributed. But fortunately there are denominations in America in which a greater number of the membership are honoring the Lord with the tenth of their increase. Among these the Congregationalists and Presbyterians, who number less than one million members each, deserve special mention, because they are giving from one-fourth to one-third of what they owe. Others are paying from one-fifth to one-fourth, and in this way the average for all is increased from one-eighth to one-sixth. While therefore

we cannot learn the exact amount each denomination has paid for all objects we may by this arrive at the average for each, and by the same process learn their average deficits for one year, or for the decade. Hence if we multiply the membership of each denomination by $30, which is the tithe upon $300, we have its entire indebtedness for one year, one-sixth of which is now paid, and five-sixths are the yearly deficits, and ten times this the arrearage for a decade. For example: the membership of the Protestant Episcopal body being 470,076, owes an annual tithe of 14,102,280 dollars, but it actually pays, *upon our average*, only one-sixth of this, which is 2,350,380 dollars, leaving an annual deficit of five-sixths, or 11,751,900 dollars, and a deficit for the decade of 117,519,000 dollars. Talk about our Christian beneficence, it is a sham and a fraud. It is too much like the custom of some churches to make donations to their pastors when they actually owe ten times the amount they give in salary. No wonder the Lord does not bless the churches. How can He bless them, when they are robbing Him, every one of them, throughout this whole nation, yes robbing Him, in the name of charity, of hundreds of millions of dollars a year? With our entire Protestant Church membership of 13,574,289 we owe Him 407,228,670 dollars a year, and 4,072,-

286,700 dollars for the decade, but we give only one-sixth of these amounts or $67,871,445 dollars for one year, and 678,714,450 dollars for the ten years, which leaves us with the fearful debt of 339,357,225 dollars a year, or 3,393,572,250 for the decade. Alas, my brethren, is it strange that God should say: "Ye are cursed with a curse, for ye have robbed Me, even this whole nation"? Mal. 3:8. Can we expect His favor on the pitiable pittance we pretend to *give* Him when we owe Him six times the sum? I tell you, nay. God will never honor such a fraud nor our dishonest methods of raising money. He can honor no system which places Him in the attitude of a beggar and elevates His creatures to the rank of benefactors. We may give, indeed, if we give freely, but never until we have paid our tithe indebtedness. And if we do, this the problem will forever be settled about the "Christianization of money," or how to secure means for the spread of the gospel over the earth. The money will pour into the Lord's treasury as it did when Israel most keenly realized her obligation, and will give us all we need to evangelize the world. Aside then from the supreme truth that the Tithe is God's method of securing means for the world's evangelization, it has advantages, that His method might be supposed to have, over all other meth-

ods. It has, first, the advantage of being a *definite* obligation. It says to every Christian: "You owe one-tenth of your net income to Christ." It says to every denomination: "You must average $30.00 per annum from every member." Under our present human system we have been so long drilled in the thought of an indefinite giving to Christ that the idea of our *owing* Him anything has been well-nigh obliterated from our minds. In the Tithe, not only is the sum definite, but the obligation is *positive* and *imperative.* Benevolence has no significance to the masses but its pleasing sound, and they are well enough pleased to leave the giving to a few. But the chief advantage of the Tithe over human systems is that its provision is ample for every department of evangelization. This surely cannot be said of present methods, which provide for nothing with any certainty but heavy debts at the close of each year. Why then shall we not adopt the Lord's plan, which carries with it the assurance of absolute success? With these facts and figures, and illustrations before you, is it not plain that the universal observance of the Tithe would furnish all that is needed to evangelize the world? And with this, and the consecration of life and zeal which it implies, how soon might the millenium dawn, and the Kingdom of Christ

be established on earth! Yes, how soon, and how triumphantly might the King come, if all who claim to be His subjects would but pay His royal revenue! And who shall say that this may not be the *sine quo non* to that glad day? In the prophetic words of a Christian woman: "The day of Christ's Kingdom is coming on apace. We foresee it—we feel it —we know it! But before it comes the Tithes of all Christians must be brought into the storehouse, and God must be proved therewith."

"Of great riches there is no real use except in their distribution." *Lord Bacon.*

"Teach self-denial, and make its practice pleasurable, and you create for the world a destiny more sublime than ever issued from the brain of the wildest dreamer."

Sir Walter Scott.

"Great wealth is a misfortune, because it makes generosity impossible. There can be really no generosity where there is no sacrifice; and a man who is worth a million of dollars, though he gives half of it away, no more makes a sacrifice (if I may make such a supposition) than a dropsical man, whose skin holds a hogshead of water, makes a sacrifice when he is tapped for a barrel." *Horace Mann.*

X.

CONCLUSION.

We have, in closing, but two things to add, and to these we shall ask your special attention.

1. From the nature of the Tithe you will see at once that it inculcates and demands the strictest honesty and integrity. As an ever present and impressive *object lesson* upon the ownership of God and the stewardship of man, it necessarily teaches the most scrupulous faithfulness. An unjust steward may defraud an earthly master and be commended for his smartness. But God calls it robbery, and pronounces upon it His awful curse if a steward of His possessions make any returns for ought less than the real indebtedness. It *must* be a tenth, and it may be more, but whatever it be, God knows and holds His stewards to the strictest account. To the poor it may be but the tenth, but to the rich the tenth is but the symbol of other tenths as the Lord hath prospered him, and the Great Owner keeps His own account of the exact proportion of that

prosperity. The Tithe, then, as the definite decimal of duty requires us to deal justly and squarely with God. "Moreover it is required of stewards that a man be found faithful." 1 Cor. 4: 2. For this reason, let me suggest, that we also keep a strict account of our Tithes and offerings in some book for the purpose, for we may not guess at what God knows, and it may be as criminal to defraud Him carelessly as intentionally. Strict honesty also requires that we separate the Lord's claim from our allowance, as soon as we receive any sum, however small, and keep it *sacredly separate* until we pay it out, and this, I would say, whether we bank it, or hold it in person. But better yet, we had better be *prompt* to pay our Tithe, turning it over as soon as possible to the service of its rightful owner, that we be not *led into temptation* to use it. Let us, in short, remember always that we are stewards, not proprietors, and that the debt must be paid not because God needs it, but because we owe it to Him as the custodians and managers of His property.

If then the Tithe require such honesty, and we intend to be honest with God, let us, like Jacob at Bethel, commit ourselves to an honest purpose, for

"Next to Sincerity, remember still,
Thou must resolve upon Integrity."[1]

An honest principal *demands* an honest purpose, and the honesty of a man may be suspected who objects or hesitates to give his note for an honest debt. As stewards who *expect* to pay, then, why not *resolve* to do so, and give to God our note of hand for what we owe Him? To such as will, we submit this pledge, which embodies the beautiful vow of Jacob and comprehends the full Tithe principle:

In acknowledgement of my indebtedness to God, and in promise of further and fuller tokens of my stewardship, as the Lord shall prosper me, the vow of Jacob shall be my vow. "Of all that Thou shalt give me, I surely give the tenth unto Thee." This will I do by the grace of God. Amen.

As Dr. Gordon well observes: "Human nature cannot be trusted to carry out its generous impulses. If I should succeed in winding any one up to the determination to do generous things, you would run down again before next Sunday, unless your resolution is fastened by a ratchet. That is what a solemn promise to pay, made to God, amounts to—a ratchet to hold

[1] George Herbert.

one up to the pitch we have brought him. Talk as much as we please about leaving every one to give according to his religious impulses, experience has proved how little men will give on that plan." We need such a ratchet as Jacob put upon the spring of his conscience, to hold us firmly up to duty.

2. From the nature of the Tithe-law it has ever and anon needed to be republished. Its weakness, "through the flesh," impairs its power over human hearts and obliterates its mandate from the memory of men. For this reason the law needed to be republished by Moses, and over and over from Moses to Malachi, by the Prophets, Priests, and Kings of Israel. "The Lord gave the Word; great was the company of those that published it." Ps. 68: 11. And when the Lord Himself appeared as the Prophet, Priest, and King of a new dispensation, He reaffirmed its authority, and inspired Paul, His great Apostle, to confirm it to the Churches. And still it needs, and ever will need, some new voice, or some new pen, to proclaim it anew. For never was the law weaker, "through the flesh," than now—never was the love of money so great as now—yet, never did the cause of Christ need money more, or need more money. And yet, on the other hand, never has the Christian sense of obligation to God been more sensi-

tive than it is at this hour. Thousands upon thousands, from whom this duty has been hidden, would gladly receive the Tithe answer; and it ought to be a question as never before: How shall we present this principle to our fellow Christians? Let us indicate some lines of policy for practical effort in this direction.

1. Let all of us who practice the Tithe preach it to others. The Word of God abounds with texts and illustrations. We can ask it as a return to God's requirement, to the usage of Patriarchs, Prophets, and Apostles, to its observance by God's people in all ages, and by Christian Churches in the first centuries. We may ask it upon all the precepts and promises of Holy writ, and upon every principle of right and justice. In the words of one of England's greatest scholars, let us not rest "till the giving of one-tenth of one's income become the general fashion, so that a young man at Oxford would as soon think of walking down High street without his hat as profess to be a Christian and not fulfil so humble a part of his duty."[1]

2. Let us place in the hands of others, and especially of conscientious Christians, tithe literature, such as books, tracts, and papers that

[1] Prof. Max Muller of Oxford.

do not compromise with doubtful methods. There is a lamentable need of instruction upon this duty. (a) There is a general confusion of thought as to the origin of the Tithe. Many speak and write of it as orginating with the law of Moses, and upon this *assumption* conclude that it ended with the law. (b) There is consequently a failure to distinguish between the Tithe Terumoth, which existed from the first, and Levitical tithes which are suggested by it, and probably originated largely for its protection. (c) There is a strange destitution of knowledge as to the Tithe *principle,* whether it be as the Divine answer to our inborn sense of obligation, or as a comprehensive law which stands for other requirements, or as a rule of action which exercises a directing influence on the life and conduct. The truth needs to be pressed upon Christians that the Tithe points back to God's ownership, that it recognizes the present indebtedness and points forward to future payments and other claims,—that while the Tithe is but a tenth, it is a symbolic tenth, like the symbolic *seventh* of the Sabbath,—the tenth that stands for more as we are able to pay it. To correct error along these lines and thus promote the Tithe institution has been one of our aims in writing this monograph. But to overcome such errors and other misconceptions

concerning this duty we need the combined power of the pulpit, the press, and every loyal steward of God. And that the day of the Lord may soon come when the hosts of the Lord shall fully recognize this obligation, we say:

"Aid its dawning, tongue and pen,
Aid it hopes of honest men,
Aid it paper, aid it type,
Aid it for the hour is ripe."

And to these suggestions I have only to add: May this monograph become *a servant of the servants* of God, to impress this duty upon every reader; for this is its mission as expressed in its motto· "*Servus Servorum Dei.*"

SPECIMEN ACCOUNT — TITHES AND OFFERINGS.

The practical bookkeeper will know how to keep his account of the Tithe, but others may find the following simple form of service to them.

1895.

Jan.	2	1-10th of earnings for 1 month	$	5 00		
"	4	Paid to Pastor's Salary.....			$	4 00
"	11	Paid to Current Expenses of Church.....				1 00
"	16	1-10th of two weeks' earnings...		2 50		
"	24	Paid to Sunday-school Work				1 50
		BY BALANCE.....				1 00
			$	7 50	$	7 50
Feb.	8	*Amount brought forward*	$	1 00		
"	8	1-10th of two weeks' earnings..		2 50		
"	4	Paid to Foreign Mission Work			$	3 00
"	12	Paid to Current Expenses....				1 00
"	20	1-10th of profits on property sold.....		25 00		
"	27	Paid to Home Mission Cause				10 00
"	27	Paid to Ch. Extension Fund				15 00
		BY BALANCE.....		50		
			$	29 00	$	29 00
Mar.	1	*Amount brought forward*			$	50
"	2	1-10th of money bequeathed....	$100	00		
"	9	Free-will Offering.....				60 00
"	16	Paid to Pastor's salary and Current Expenses				35 00
		BY BALANCE.....				4 50
			$100	00	$100	00

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